



STIC Search Report

EIC 3600

STIC Database Tracking Number: 224859

TO: Andrew Rudy
Location: 5B09
Art Unit : 3627

From: Robert Finley
Location: EIC 3600
KNX-4C 29
Phone: 571-272-8952

Case Serial Number: 09/938158

Robert.Finley@uspto.gov

Search Notes

Examiner Rudy:

Attached are the results of your search request regarding:

SECURE TAX METER AND CERTIFIED SERVICE PROVIDER CENTER FOR COLLECTING SALES AND/OR USE TAXES ON SALES THAT ARE MADE VIA THE INTERNET AND/OR CATALOG

Please let me know if need you anything further.

Bob Finley



224839
(JF) STIC EIC 3600

Search Request Form

Today's Date: Class/Subclass

May 15, 2007 705/31

What date would you like to use to limit the search?

Priority Date: 8/23/01 Other:

Name Andrew Joseph Rudy

AU 3627 Examiner # 79151

Format for Search Results (Circle One):

PAPER DISK EMAIL

Room # KNK 5B09 Phone 2-6789

Where have you searched so far?

USP DWPI EPO JPO ACM IBM TDB

Serial # 09/938,158

IEEE INSPEC SPI Other _____

What is the topic, novelty, motivation, utility, or other specific details defining the desired focus of this search? Please include the concepts, synonyms, keywords, acronyms, definitions, strategies, and anything else that helps to describe the topic. Please attach a copy of the abstract, background, brief summary, pertinent claims and any citations of relevant art you have found.

See attached claims.

STIC Searcher _____ Phone _____

Date picked up _____ Date Completed _____



Robert Finley

File 347:JAPIO Dec 1976-2006/Dec(Updated 070403)

(c) 2007 JPO & JAPIO

File 348:EUROPEAN PATENTS 1978-2007/ 200721

(c) 2007 European Patent Office

File 349:PCT FULLTEXT 1979-2007/UB=20070525UT=20070518

(c) 2007 WIPO/Thomson

File 350:Derwent WPIX 1963-2007/UD=200733

(c) 2007 The Thomson Corporation

Set	Items	Description
S1	285	AU=RYAN F?
S2	8	AU=STELMAN V?
S3	10	(S1 OR S2) AND ((SALE OR SALES OR EXCISE OR CONSUMPTION OR RETAIL OR VALUE()ADDED OR VAT)(2N)(TAX OR TAXED OR TAXES OR T- AXING OR TAXATION OR TAXABLE))
S4	10	S3 AND IC=(G06F OR G06Q)

4/3/1 (Item 1 from file: 348)
DIALOG(R)File 348:EUROPEAN PATENTS
(c) 2007 European Patent Office. All rts. reserv.

01543082

Secure tax meter and certified service provider center for collecting sales and/or use taxes on sales that are made via the internet and/or catalog

Sicheres Steuermessinstrument und zugelassenes Dienstleistungsanbieterzentrum zum Sammeln von Verkaufen und/oder zur Anwendung von Steuern auf Verkaufe, die über das Internet und/oder einen Katalog gemacht werden
Mesure securisee de taxe et centre fournisseur de services certifies pour la collecte de ventes et/ou utilisant les taxes sur les ventes realisées via Internet et/ou un catalogue

PATENT ASSIGNEE:

PITNEY BOWES INC., (244957), World Headquarters, One Elmcroft Road, Stamford, Connecticut 06926-0700, (US), (Applicant designated States: all)

INVENTOR:

Ryan, Frederick W., Jr. , 4 Naples Lane, Oxford, Connecticut 06748, (US)
Stelman, Vadim L. , 503 Booth Hill Road, Trumbull, Connecticut 06611, (US)

LEGAL REPRESENTATIVE:

HOFFMANN - EITLE (101511), Patent- und Rechtsanwalte Arabellastrasse 4, 81925 München, (DE)

PATENT (CC, No, Kind, Date): EP 1286291 A1 030226 (Basic)

APPLICATION (CC, No, Date): EP 2002018287 020823;

PRIORITY (CC, No, Date): US 938158 010823

DESIGNATED STATES: DE; FR; GB

EXTENDED DESIGNATED STATES: AL; LT; LV; MK; RO; SI

INTERNATIONAL PATENT CLASS (V7): G06F-017/60

ABSTRACT WORD COUNT: 60

NOTE:

Figure number on first page: NONE

LANGUAGE (Publication,Procedural,Application): English; English; English

FULLTEXT AVAILABILITY:

Available Text	Language	Update	Word Count
CLAIMS A	(English)	200309	296
SPEC A	(English)	200309	4424
Total word count - document A			4720
Total word count - document B			0
Total word count - documents A + B			4720

4/3/2 (Item 2 from file: 348)

DIALOG(R)File 348:EUROPEAN PATENTS
(c) 2007 European Patent Office. All rts. reserv.

01543081

Secure tax meter for internet and/or catalog sales
Sicheres Gerät zum Berechnen von Steuern bei Internet- und/oder Katalogkaufern

Calculateur de taxes securise pour la vente sur Internet ou sur catalogue

PATENT ASSIGNEE:

PITNEY BOWES INC., (244957), World Headquarters, One Elmcroft Road, Stamford, Connecticut 06926-0700, (US), (Applicant designated States: all)

INVENTOR:

Ryan, Frederick W., Jr. , 4 Naples Lane, Oxford, Connecticut 06748, (US)
Stelman, Vadim L. , 503 Booth Hill Road, Trumbull, Connecticut 06611, (US)

LEGAL REPRESENTATIVE:

HOFFMANN - EITLE (101511), Patent- und Rechtsanwalte Arabellastrasse 4, 81925 München, (DE)

Robert Finley

PATENT (CC, No, Kind, Date): EP 1286290 A1 030226 (Basic)
APPLICATION (CC, No, Date): EP 2002018286 020823;
PRIORITY (CC, No, Date): US 938326 010823
DESIGNATED STATES: DE; FR; GB
EXTENDED DESIGNATED STATES: AL; LT; LV; MK; RO; SI
INTERNATIONAL PATENT CLASS (V7): G06F-017/60
ABSTRACT WORD COUNT: 104

NOTE:

Figure number on first page: 1

LANGUAGE (Publication,Procedural,Application): English; English; English
FULLTEXT AVAILABILITY:

Available Text	Language	Update	Word Count
CLAIMS A	(English)	200309	329
SPEC A	(English)	200309	4207
Total word count - document A			4536
Total word count - document B			0
Total word count - documents A + B			4536

4/3/3 (Item 3 from file: 348)

DIALOG(R)File 348:EUROPEAN PATENTS
(c) 2007 European Patent Office. All rts. reserv.

01416410

COLLECTING TAXES ON SALES THAT ARE MADE VIA THE INTERNET AND/OR CATALOG
PROCEDE DE PERCEPTION DE TAXES SUR DES VENTES EFFECTUEES SUR INTERNET ET/OU
SUR CATALOGUE

PATENT ASSIGNEE:

PITNEY BOWES INC., (244962), One Elmcroft Road, Stamford, CT 06926, (US),
(Applicant designated States: all)

INVENTOR:

RYAN, Frederick, W., Jr., 4 Naples Lane, Oxford, CT 06478, (US)
WILSON, Michael, W., 74 Rollingwood Drive, Trumbull, CT 06611, (US)
SANSONE, Ronald, P., 4 Trails End Road, Weston, CT 06893, (US)
BIASI, Theresa, 35 Meadow Lake Drive, Shelton, CT 06484, (US)
STELMAN, Vadim, 503 Booth Hill Road, Trumbull, CT 06611, (US)
BISHOP, Kathleen, A., 180 Thayer Pond Road, Wilton, CT 06897, (US)

PATENT (CC, No, Kind, Date):

WO 2002013107 020214

APPLICATION (CC, No, Date): EP 2001961963 010808; WO 2001US24827 010808

PRIORITY (CC, No, Date): US 634041 000808

DESIGNATED STATES: AT; BE; CH; CY; DE; DK; ES; FI; FR; GB; GR; IE; IT; LI;
LU; MC; NL; PT; SE; TR

EXTENDED DESIGNATED STATES: AL; LT; LV; MK; RO; SI

INTERNATIONAL PATENT CLASS (V7): G06F-017/60 ; G06F-017/00

LANGUAGE (Publication,Procedural,Application): English; English; English

4/3/4 (Item 4 from file: 348)

DIALOG(R)File 348:EUROPEAN PATENTS
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01416405

OBTAINING TAXES ON SALES THAT ARE MADE VIA THE INTERNET AND/OR CATALOG
PROCEDE DE TAXATION DES VENTES EFFECTUEES SUR INTERNET ET/OU SUR CATALOGUE

PATENT ASSIGNEE:

PITNEY BOWES INC., (244962), One Elmcroft Road, Stamford, CT 06926, (US),
(Applicant designated States: all)

INVENTOR:

RYAN, Frederick, W., Jr., 4 Naples Lane, Oxford, CT 06478, (US)

PATENT (CC, No, Kind, Date):

WO 2002013106 020214

APPLICATION (CC, No, Date): EP 2001961954 010808; WO 2001US24814 010808

PRIORITY (CC, No, Date): US 634040 000808

Robert Finley

DESIGNATED STATES: AT; BE; CH; CY; DE; DK; ES; FI; FR; GB; GR; IE; IT; LI;
LU; MC; NL; PT; SE; TR
EXTENDED DESIGNATED STATES: AL; LT; LV; MK; RO; SI
INTERNATIONAL PATENT CLASS (V7): G06F-017/60
LANGUAGE (Publication,Procedural,Application): English; English; English

4/3/5 (Item 1 from file: 349)

DIALOG(R)File 349:PCT FULLTEXT
(c) 2007 WIPO/Thomson. All rts. reserv.

00878891 **Image available**

COLLECTING TAXES ON SALES THAT ARE MADE VIA THE INTERNET AND/OR CATALOG
PROCEDE DE PERCEPTION DE TAXES SUR DES VENTES EFFECTUEES SUR INTERNET ET/OU
SUR CATALOGUE

Patent Applicant/Assignee:

PITNEY BOWES INC, 1 Elmcroft Road, Stamford, CT 06926, US, US (Residence)
, US (Nationality)

Inventor(s):

RYAN Frederick W Jr , 4 Naples Lane, Oxford, CT 06478, US,
WILSON Michael W, 74 Rollingwood Drive, Trumbull, CT 06611, US,
SANSONE Ronald P, 4 Trails End Road, Weston, CT 06893, US,
BIASI Theresa, 35 Meadow Lake Drive, Shelton, CT 06484, US,
STELMAN Vadim , 503 Booth Hill Road, Trumbull, CT 06611, US,
BISHOP Kathleen A, 180 Thayer Pond Road, Wilton, CT 06897, US,

Legal Representative:

MEYER Robert E (agent), Pitney Bowes Inc., 35 Waterview Drive, Shelton,
CT 06484, US,

Patent and Priority Information (Country, Number, Date):

Patent: WO 200213107 A1 20020214 (WO 0213107)
Application: WO 2001US24827 20010808 (PCT/WO US0124827)
Priority Application: US 2000634041 20000808

Designated States:

(Protection type is "patent" unless otherwise stated - for applications
prior to 2004)

AE AG AL AM AT AU AZ BA BB BG BR BY BZ CA CH CN CO CR CU CZ DE DK DM DZ
EC EE ES FI GB GD GE GH GM HR HU ID IL IN IS JP KE KG KP KR KZ LC LK LR
LS LT LU LV MA MD MG MK MN MW MX MZ NO NZ PL PT RO RU SD SE SG SI SK SL
TJ TM TR TT TZ UA UG UZ VN YU ZA ZW
(EP) AT BE CH CY DE DK ES FI FR GB GR IE IT LU MC NL PT SE TR
(OA) BF BJ CF CG CI CM GA GN GQ GW ML MR NE SN TD TG
(AP) GH GM KE LS MW MZ SD SL SZ TZ UG ZW
(EA) AM AZ BY KG KZ MD RU TJ TM

Publication Language: English

Filing Language: English

Fulltext Word Count: 3773

4/3/6 (Item 2 from file: 349)

DIALOG(R)File 349:PCT FULLTEXT
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00878890 **Image available**

OBTAINING TAXES ON SALES THAT ARE MADE VIA THE INTERNET AND/OR CATALOG
PROCEDE DE TAXATION DES VENTES EFFECTUEES SUR INTERNET ET/OU SUR CATALOGUE

Patent Applicant/Assignee:

PITNEY BOWES INC, 1 Elmcroft Road, Stamford, CT 06926, US, US (Residence)
, US (Nationality)

Inventor(s):

RYAN Frederick W Jr , 4 Naples Lane, Oxford, CT 06478, US,

Legal Representative:

MEYER Robert E (agent), Pitney Bowes Inc., 35 Waterview Drive, Shelton,
CT 06484, US,

Patent and Priority Information (Country, Number, Date):

Patent: WO 200213106 A1 20020214 (WO 0213106)

Robert Finley

Application: WO 2001US24814 20010808 (PCT/WO US0124814)
Priority Application: US 2000634040 20000808
Designated States:
(Protection type is "patent" unless otherwise stated - for applications prior to 2004)
AE AG AL AM AT AU AZ BA BB BG BR BY BZ CA CH CN CO CR CU CZ DE DK DM DZ
EC EE ES FI GB GD GE GH GM HR HU ID IL IN IS JP KE KG KP KR KZ LC LK LR
LS LT LU LV MA MD MG MK MN MW MX MZ NO NZ PL PT RO RU SD SE SG SI SK SL
TJ TM TR TT TZ UA UG UZ VN YU ZA ZW
(EP) AT BE CH CY DE DK ES FI FR GB GR IE IT LU MC NL PT SE TR
(OA) BF BJ CF CG CI CM GA GN GQ GW ML MR NE SN TD TG
(AP) GH GM KE LS MW MZ SD SL SZ TZ UG ZW
(EA) AM AZ BY KG KZ MD RU TJ TM

Publication Language: English

Filing Language: English

Fulltext Word Count: 4138

4/3/7 (Item 1 from file: 350)
DIALOG(R)File 350:Derwent WPIX
(c) 2007 The Thomson Corporation. All rts. reserv.

0013308408 - Drawing available
WPI ACC NO: 2003-395451/200338

XRPX Acc No: N2003-315854

Collection method for sales and use taxes on remote sales, involves using agent to collect calculated tax paid by buyer from seller and to pay collected tax to taxing jurisdiction where it is due

Patent Assignee: PITNEY BOWES INC (PITB)

Inventor: RYAN F W ; STELMAN V L

Patent Family (2 patents, 31 countries)

Patent Application

Number	Kind	Date	Number	Kind	Date	Update
EP 1286291	A1	20030226	EP 200218287	A	20020823	200338 B
US 20030040992	A1	20030227	US 2001938158	A	20010823	200338 E

Priority Applications (no., kind, date): US 2001938158 A 20010823

Patent Details

Number Kind Lan Pg Dwg Filing Notes

EP 1286291 A1 EN 13 5

Regional Designated States,Original: AL AT BE BG CH CY CZ DE DK EE ES FI
FR GB GR IE IT LI LT LU LV MC MK NL PT RO SE SI SK TR

4/3/8 (Item 2 from file: 350)
DIALOG(R)File 350:Derwent WPIX
(c) 2007 The Thomson Corporation. All rts. reserv.

0013308407 - Drawing available
WPI ACC NO: 2003-395450/200338

XRPX Acc No: N2003-315853

Collection method for sales and use taxes on remote sales, involves transmitting aggregate totals of sales and use tax transactions to taxing jurisdiction and paying correct tax via seller

Patent Assignee: PITNEY BOWES INC (PITB)

Inventor: RYAN F W ; STELMAN V L

Patent Family (2 patents, 31 countries)

Patent Application

Number	Kind	Date	Number	Kind	Date	Update
EP 1286290	A1	20030226	EP 200218286	A	20020823	200338 B
US 20030040972	A1	20030227	US 2001938326	A	20010823	200338 E

Priority Applications (no., kind, date): US 2001938326 A 20010823

Robert Finley

Patent Details

Number	Kind	Lan	Pg	Dwg	Filing Notes
EP 1286290	A1	EN	13	5	

Regional Designated States,Original: AL AT BE BG CH CY CZ DE DK EE ES FI
FR GB GR IE IT LI LT LU LV MC MK NL PT RO SE SI SK TR

4/3/9 (Item 3 from file: 350)

DIALOG(R)File 350:Derwent WPIX
(c) 2007 The Thomson Corporation. All rts. reserv.

0012266195 - Drawing available
WPI ACC NO: 2002-206423/200226

XRPX Acc No: N2002-157214

Collecting taxes on remote sales by using agents paying taxing jurisdiction taxes and accessing segmented information using identification number

Patent Assignee: PITNEY BOWES INC (PITB)

Inventor: BIASI T; BISHOP K A; RYAN F W ; SANSONE R P; STELMAN V ; WILSON M W

Patent Family (2 patents, 93 countries)

Patent Application

Number	Kind	Date	Number	Kind	Date	Update
WO 2002013107	A1	20020214	WO 2001US24827	A	20010808	200226 B
AU 200183184	A	20020218	AU 200183184	A	20010808	200244 E

Priority Applications (no., kind, date): US 2000634041 A 20000808

Patent Details

Number	Kind	Lan	Pg	Dwg	Filing Notes
WO 2002013107	A1	EN	15	2	

National Designated States,Original: AE AG AL AM AT AU AZ BA BB BG BR BY
BZ CA CH CN CO CR CU CZ DE DK DM DZ EC EE ES FI GB GD GE GH GM HR HU ID
IL IN IS JP KE KG KP KR KZ LC LK LR LS LT LU LV MA MD MG MK MN MW MX MZ
NO NZ PL PT RO RU SD SE SG SI SK SL TJ TM TR TT TZ UA UG UZ VN YU ZA ZW

Regional Designated States,Original: AT BE CH CY DE DK EA ES FI FR GB GH
GM GR IE IT KE LS LU MC MW MZ NL OA PT SD SE SL SZ TR TZ UG ZW

AU 200183184 A EN Based on OPI patent WO 2002013107

4/3/10 (Item 4 from file: 350)

DIALOG(R)File 350:Derwent WPIX
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0012266194 - Drawing available
WPI ACC NO: 2002-206422/200226

XRPX Acc No: N2002-157213

Obtaining secure receipts for sales or taxes by agent segmentation of seller sales and use taxes and collected information

Patent Assignee: PITNEY BOWES INC (PITB)

Inventor: RYAN F W

Patent Family (2 patents, 93 countries)

Patent Application

Number	Kind	Date	Number	Kind	Date	Update
WO 2002013106	A1	20020214	WO 2001US24814	A	20010808	200226 B
AU 200183176	A	20020218	AU 200183176	A	20010808	200244 E

Priority Applications (no., kind, date): US 2000634040 A 20000808

Patent Details

Number	Kind	Lan	Pg	Dwg	Filing Notes
WO 2002013106	A1	EN	19	3	

National Designated States,Original: AE AG AL AM AT AU AZ BA BB BG BR BY
BZ CA CH CN CO CR CU CZ DE DK DM DZ EC EE ES FI GB GD GE GH GM HR HU ID
IL IN IS JP KE KG KP KR KZ LC LK LR LS LT LU LV MA MD MG MK MN MW MX MZ

Robert Finley

NO NZ PL PT RO RU SD SE SG SI SK SL TJ TM TR TT TZ UA UG UZ VN YU ZA ZW
Regional Designated States,Original: AT BE CH CY DE DK EA ES FI FR GB GH
GM GR IE IT KE LS LU MC MW MZ NL OA PT SD SE SL SZ TR TZ UG ZW
AU 200183176 A EN Based on OPI patent WO 2002013106

Robert Finley

File 2:INSPEC 1898-2007/May w3
(c) 2007 Institution of Electrical Engineers
File 9:Business & Industry(R) Jul/1994-2007/May 28
(c) 2007 The Gale Group
File 15:ABI/Inform(R) 1971-2007/May 31
(c) 2007 ProQuest Info&Learning
File 476:Financial Times Fulltext 1982-2007/May 31
(c) 2007 Financial Times Ltd
File 610:Business Wire 1999-2007/May 31
(c) 2007 Business Wire.
File 613:PR Newswire 1999-2007/May 31
(c) 2007 PR Newswire Association Inc
File 624:McGraw-Hill Publications 1985-2007/May 30
(c) 2007 McGraw-Hill Co. Inc
File 634:San Jose Mercury Jun 1985-2007/May 27
(c) 2007 San Jose Mercury News
File 810:Business Wire 1986-1999/Feb 28
(c) 1999 Business Wire
File 813:PR Newswire 1987-1999/Apr 30
(c) 1999 PR Newswire Association Inc
File 16:Gale Group PROMT(R) 1990-2007/May 29
(c) 2007 The Gale Group
File 148:Gale Group Trade & Industry DB 1976-2007/May 29
(c) 2007 The Gale Group
File 160:Gale Group PROMT(R) 1972-1989
(c) 1999 The Gale Group
File 275:Gale Group Computer DB(TM) 1983-2007/May 29
(c) 2007 The Gale Group
File 621:Gale Group New Prod.Annou.(R) 1985-2007/May 29
(c) 2007 The Gale Group
File 636:Gale Group Newsletter DB(TM) 1987-2007/May 29
(c) 2007 The Gale Group
File 20:Dialog Global Reporter 1997-2007/May 31
(c) 2007 Dialog
File 35:Dissertation Abs Online 1861-2007/May
(c) 2007 ProQuest Info&Learning
File 65:Inside Conferences 1993-2007/May 31
(c) 2007 BLDSC all rts. reserv.
File 99:Wilson Appl. Sci & Tech Abs 1983-2007/Apr
(c) 2007 The HW Wilson Co.
File 256:TecInfoSource 82-2007/Sep
(c) 2007 Info.Sources Inc
File 474:New York Times Abs 1969-2007/May 31
(c) 2007 The New York Times
File 475:Wall Street Journal Abs 1973-2007/May 31
(c) 2007 The New York Times
File 583:Gale Group Globalbase(TM) 1986-2002/Dec 13
(c) 2002 The Gale Group

Set	Items	Description
S1	323	AU=(RYAN, F? OR RYAN F? OR RYAN(2N)F?) OR BY=RYAN(2N)F?
S2	0	AU=(STELMAN, V? OR STELMAN V? OR STELMAN(2N)V?) OR BY=STELMAN(2N)V?
S3	0	S1 AND ((SALE OR SALES OR EXCISE OR CONSUMPTION OR RETAIL - OR VALUE()ADDED OR VAT)(2N)(TAX OR TAXED OR TAXES OR TAXING OR TAXATION OR TAXABLE))

Robert Finley

File 9:Business & Industry(R) Jul/1994-2007/May 28
(c) 2007 The Gale Group
File 15:ABI/Inform(R) 1971-2007/May 31
(c) 2007 ProQuest Info&Learning
File 476:Financial Times Fulltext 1982-2007/May 31
(c) 2007 Financial Times Ltd
File 610:Business Wire 1999-2007/May 31
(c) 2007 Business Wire.
File 613:PR Newswire 1999-2007/May 31
(c) 2007 PR Newswire Association Inc
File 624:McGraw-Hill Publications 1985-2007/May 30
(c) 2007 McGraw-Hill Co. Inc
File 634:San Jose Mercury Jun 1985-2007/May 27
(c) 2007 San Jose Mercury News
File 810:Business Wire 1986-1999/Feb 28
(c) 1999 Business Wire
File 813:PR Newswire 1987-1999/Apr 30
(c) 1999 PR Newswire Association Inc

Set	Items	Description
S1	7228427	ONLINE OR ON()LINE OR INTERNET OR WWW OR WEB OR CYBER OR VIRTUAL OR NETWORK?? OR DIGITAL?? OR COMPUTERI?ED OR COMPUTER(-)BASED OR REMOTE OR REMOTELY OR CATALOG? ? OR CATALOGUES
S2	8907999	PURCHASE?? OR BUYING OR BUY OR TRANSACT?? OR BOUGHT OR SELL OR SELLING OR SOLD OR SALE OR SALES OR SHOPP?? OR TRADE? ? OR TRADING OR RETAIL???
S3	600617	ETAIL?? OR E()TAIL?? OR ECOMMERCE OR E()COMMERCE OR ESHOP?? OR E()SHOPP?? OR EBUSINESS OR E()BUSINESS
S4	11033219	MERCHANDISE OR GOODS OR WARES OR PRODUCT? ? OR PRODUCE OR -COMMODIT?? OR SERVICE? ? OR PURCHASES
S5	95009	(SALE OR SALES OR EXCISE OR CONSUMPTION OR RETAIL OR VALUE-()ADDED OR VAT)(2N)(TAX OR TAXED OR TAXES OR TAXING OR TAXATION OR TAXABLE)
S6	10251462	JURISDICTION? ? OR STATE OR STATES OR CITY OR CITIES OR LOCAL OR LOCALITY OR COUNTY OR COUNTIES OR GOVERNMENT? ? OR TOWN? ? OR MUNICIPAL?? OR TERRITORIAL OR PROVINCIAL OR PARISH??
S7	2296861	CALCULATE OR CALCULATED OR CALCULATES OR CALCULATING OR FIGURE?? OR COMPUTE OR COMPUTED OR DETERMIN?? OR FORMULA???
S8	962466	(S1(2N)S2) OR S3
S9	17910	S4(20N)S5
S10	200694	S6(12N)S7
S11	1187	S8(S)S9
S12	49	S10(S)S11
S13	30	S12 NOT PY>2001

Robert Finley

13/3,K/1 (Item 1 from file: 9)
DIALOG(R)File 9:Business & Industry(R)
(c) 2007 The Gale Group. All rts. reserv.

02320808 Supplier Number: 25923071 (USE FORMAT 7 OR 9 FOR FULLTEXT)
Software Tools Ease Online Tax Allocation Problems -- TAXWARE TEAMS WITH
LOGISOFT TO OFFER BUSINESSES ONLINE TAX CALCULATION AND COMPLIANCE
(TaxWare International and Logisoft introduce Global Tax Tag for
ColdFusion, which integrates former's online tax calculation and
assessment applications with E-business applications written for
Allaire's ColdFusion web application server)
Information Week, p 206
December 04, 2000
DOCUMENT TYPE: Journal ISSN: 8750-6874 (United States)
LANGUAGE: English RECORD TYPE: Fulltext
WORD COUNT: 610

(USE FORMAT 7 OR 9 FOR FULLTEXT)

TEXT:
...E-commerce will grow to \$2.7 trillion by 2004, yielding significant
tax-revenue potential.

E - business taxation is just a part of doing business online for
Abercrombie & Fitch Co., a \$1...
...Columbus, Ohio, clothing retailer. Because Abercrombie & Fitch has
stores in 48 states, the company collects sales tax on all purchases
shipped to customers in the United States. Abercrombie & Fitch has
integrated Taxware's Sales / Use tax software with its IBM Net.Commerce
E - business software to calculate state sales tax and provide tax
information to the customer at the time of purchase.

In...

13/3,K/2 (Item 2 from file: 9)
DIALOG(R)File 9:Business & Industry(R)
(c) 2007 The Gale Group. All rts. reserv.

02092534 Supplier Number: 25621603 (USE FORMAT 7 OR 9 FOR FULLTEXT)
First Report on E-Commerce Is Seen as a Work in Progress
(The initial government estimate of sales transactions conducted over the
Internet was less than had been anticipated by some state officials and
analysts)
The Bond Buyer, v 331, n 30841, p 1
March 03, 2000
DOCUMENT TYPE: Newspaper ISSN: 0732-0469 (United States)
LANGUAGE: English RECORD TYPE: Fulltext
WORD COUNT: 586

(USE FORMAT 7 OR 9 FOR FULLTEXT)

TEXT:
...report would not be helpful in figuring out the impact e-commerce is
having on state and local revenues.

"You really don't know what figures you're dealing with," Cohen said.
"Nobody has studied if some of the sales are replacing catalog sales
, " she said. And there is no evidence that e - commerce has harmed state
revenue streams, she said. "With strong consumer purchases , sales tax
collections have been growing at a faster rate than one might expect in a
low... .

13/3,K/3 (Item 3 from file: 9)

Robert Finley

DIALOG(R)File 9:Business & Industry(R)
(c) 2007 The Gale Group. All rts. reserv.

02039801 Supplier Number: 25539218 (USE FORMAT 7 OR 9 FOR FULLTEXT)
Vertex Software Calculates E-Commerce Taxes
(Vertex Inc debuts eQuantum for Sales and Use Tax software that calculates sales and use taxes on e-commerce applications)
DM News, v 21, n 48, p 6
December 27, 1999
DOCUMENT TYPE: Journal ISSN: 0194-3588 (United States)
LANGUAGE: English RECORD TYPE: Fulltext
WORD COUNT: 240

TEXT:

By Melissa Campanelli

Vertex Inc., a provider of state and local tax compliance solutions for corporations, has introduced software for calculating sales and use taxes on e-commerce transactions.

The product, called eQuantum for Sales and Use Tax, features integration via Java and XML programming languages to Java-based storefront applications. It is...

13/3,K/4 (Item 1 from file: 15)
DIALOG(R)File 15:ABI/Inform(R)
(c) 2007 ProQuest Info&Learning. All rts. reserv.

02207897 77158623
Internet tax debate escalates
Miller, Paul
Catalog Age v18n9 PP: 5 Aug 2001
ISSN: 0740-3119 JRNL CODE: CTA
WORD COUNT: 305

...TEXT: Association, wants to see language in an extended moratorium that would allow states to tax online sales. If enough states simplify their tax codes. (Online sales are now taxable under the same law that governs print catalog sales: the Supreme Court's 1992 decision *Quill v. North Dakota*, which determined that marketers without a physical presence in a state cannot be forced to collect and remit sales taxes on purchases made by customers in that state.)

while the Direct Marketing Association and mailers alike would...

13/3,K/5 (Item 2 from file: 15)
DIALOG(R)File 15:ABI/Inform(R)
(c) 2007 ProQuest Info&Learning. All rts. reserv.

02159220 72664924
A taxing issue
Hirschman, Carolyn
Telephony v240n19 PP: 86-88 May 7, 2001
ISSN: 0040-2656 JRNL CODE: TPH
WORD COUNT: 1077

...TEXT: the Dorgan bill retains it.

But the real fight this year will be over taxing Internet sales, as lawmakers debate whether to require Internet-based and other out-of-state vendors to collect sales taxes on the purchase of their goods and services. Online retail sales made up just more than 1% of all retail sales in fourth quarter 2000 but are growing, government figures

Robert Finley

show (see figure). Books, CDs and computer equipment are the top-selling categories, according to a report by...

...unclear how badly hurt states will be if they don't obtain tax money on Internet-based purchases. A University of Tennessee study issued last year claims that states will lose \$10.8 billion in 2003 if such sales are not taxed, but supporters of the ban say that figure is inflated. "There is no evidence that the states have lost revenue by technology-driven economic activity," said Wyden at a press conference introducing...

13/3,K/6 (Item 3 from file: 15)
DIALOG(R)File 15:ABI/Inform(R)
(c) 2007 ProQuest Info&Learning. All rts. reserv.

02124565 68130988
Ambushed
Cannon, Carl M
Forbes PP: 47-52 Feb 19, 2001
ISSN: 0015-6914 JRNL CODE: FBR
WORD COUNT: 3017

...TEXT: Guinn of Nevada already has pledged his support for a proposed state law that would tax sales on Nevadans' purchases over the Internet. The National Governors Association quietly has launched a pilot study in four states Kansas, Michigan, Wisconsin, and North Carolina to determine the most effective way to collect sales taxes when consumers buy online.

But the best way, as far as e-commerce is concerned, is probably no way
...

13/3,K/7 (Item 4 from file: 15)
DIALOG(R)File 15:ABI/Inform(R)
(c) 2007 ProQuest Info&Learning. All rts. reserv.

02118601 67740383
States approve Web, catalog sales tax plan
Cotlier, Moira
Catalog Age v18n2 PP: 6 Feb 2001
ISSN: 0740-3119 JRNL CODE: CTA
WORD COUNT: 324

...TEXT: the streamlined tax plan, states would adopt a uniform model as to what types of products -such as certain foods and apparel-would be taxable. But the states would have flexibility in determining what rate of sales tax to charge. For example, one state could charge a 4% tax on all goods deemed taxable, while another might charge 8% on the same goods. And a state that charges 6% sales tax on retail store goods would be able to tax online and catalog sales at the sales rate.

THE 29 STATES PARTICIPATING IN THE TAX PROJECT ARE: Alabama, Arkansas...

13/3,K/8 (Item 5 from file: 15)
DIALOG(R)File 15:ABI/Inform(R)
(c) 2007 ProQuest Info&Learning. All rts. reserv.

02114783 67008939
Latin America explores cyberspace
Gross, Jorge A; Castillo, Nicasio del; Solano, Manuel; Pupo, Eduardo
International Tax Review v12n1 PP: 29-33 Dec 2000/Jan 2001
ISSN: 0958-7594 JRNL CODE: ITR

Robert Finley

WORD COUNT: 4294

...TEXT: when taxing revenues from electronic commerce in an international context. Issues addressed are how to determine when e - commerce creates a permanent establishment that would give a country jurisdiction to tax, how to collect consumption taxes on goods and services in the places where they are consumed, and how to characterize payments made through the...

13/3,K/9 (Item 6 from file: 15)
DIALOG(R)File 15:ABI/Inform(R)
(c) 2007 ProQuest Info&Learning. All rts. reserv.

02100313 65012257
Software tools ease online tax allocation problems
Greenemeier, Larry
Informationweek n815 PP: 206 Dec 4, 2000
ISSN: 8750-6874 JRNL CODE: IWK
WORD COUNT: 644

...TEXT: E-commerce will grow to \$2.7 trillion by 2004, yielding significant tax-revenue potential.

E - business taxation is just a part of doing business online for Abercrombie & Fitch Co., a \$1...

...Columbus, Ohio, clothing retailer. Because Abercrombie & Fitch has stores in 48 states, the company collects sales tax on all purchases shipped to customers in the United States. Abercrombie & Fitch has integrated Taxware's Sales / Use tax software with its IBM Net.Commerce E - business software to calculate state sales tax and provide tax information to the customer at the time of purchase.

In...

13/3,K/10 (Item 7 from file: 15)
DIALOG(R)File 15:ABI/Inform(R)
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02095407 64759287
Getting there is more than half the fun
Banham, Russ
World Trade v13n12 PP: 44-50 Dec 2000
ISSN: 1054-8637 JRNL CODE: WLD
WORD COUNT: 1485

...TEXT: many forms and documents required to move shipments through customs hassle free."

FedEx also helps e - tailers in the United States determine the landed cost of their goods. "When you're selling to someone on a global...

...sold," Santeiro explains. "This is a huge issue in the B2C environment. Often, someone will buy a computer online only to be stunned by the price tag once local taxes and value added taxes , et cetera are added. Given that brand is everything, a buyer who feels misled is not about to tout your wares ."

DHL Worldwide also is investing heavily in the global e-commerce market. The company announced...

13/3,K/11 (Item 8 from file: 15)

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DIALOG(R)File 15:ABI/Inform(R)
(c) 2007 ProQuest Info&Learning. All rts. reserv.

02041993 56276820
State tax topics
Dean, J Gary
Pennsylvania CPA Journal v71n2 PP: 5, 48 Summer 2000
ISSN: 0746-1062 JRNLD CODE: PCP
WORD COUNT: 1015

...TEXT: of the methods states have sought to expand their reach with respect to traditional sellers. State tax authorities increasingly are examining connections with the state to determine if the requisite nexus for imposition of tax liability can be found. In 1995 the...

...order computer manufacturers through local repair shops that contracted with the manufacturer to provide warranty service. Furthermore, this publication seemed to indicate that there was a lower threshold for income tax nexus than for sales and use tax nexus. Nearly half the states have indicated they accept the basic premise of this publication...

13/3,K/12 (Item 9 from file: 15)
DIALOG(R)File 15:ABI/Inform(R)
(c) 2007 ProQuest Info&Learning. All rts. reserv.

02027873 54173158
The debate on Internet sales taxation
McGranahan, Leslie
Chicago Fed Letter n154 PP: 1-4 Jun 2000
ISSN: 0895-0164 JRNLD CODE: CHF
WORD COUNT: 2588

...TEXT: the income tax.

2. Use Internet anywhere, 1997

The second issue with the lack of taxation on Internet sales is that it reduces the money available for state provision of necessary government services. Thus far, state losses have been very minimal; Internet sales represented just 0.64% of retail sales in the fourth quarter of 1999. (5) Estimates of state tax losses due to e-commerce vary from \$170 million in 1998 (according to an Ernst and Young report) to \$1 the revenues that will be lost by state governments due to e-commerce. Bruce and Fox (2000) estimate that states will lose approximately \$10.8 billion in 2003 (see figure 3).

Some commentators argue that with balances and revenues currently at high levels, most states...

13/3,K/13 (Item 10 from file: 15)
DIALOG(R)File 15:ABI/Inform(R)
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02022057 52769026
Taxation: when 21st century E-commerce collides with 20th century tax laws
Walsh, Robert J
Mid - Atlantic Journal of Business v36n1 PP: 61-68 Mar 2000
ISSN: 0732-9334 JRNLD CODE: JBZ
WORD COUNT: 3888

...TEXT: some of the issues policymakers are and will be considering.

In most states with a sales tax, individuals who buy goods online from out-of-state companies (like previously through mail-order catalogs)

Robert Finley

are required to calculate and mail in the sales taxes , but this rarely happens. In 1992, the U.S. Supreme Court ruled that the U...

13/3,K/14 (Item 11 from file: 15)
DIALOG(R)File 15:ABI/Inform(R)
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02019273 53574023

Rethinking sales and local reliance on the retail sales tax: Should we fix the sales tax or discard it?

McLure, Charles E Jr
Brigham Young University Law Review v2000n1 PP: 77-137 2000
ISSN: 0360-151X JRNL CODE: BYU
WORD COUNT: 19112

...TEXT: allows a relatively satisfactory resolution of the problem at the state level. Tax on business purchases (whether the ordinary VAT or the CVAT) is eliminated by tax credits. Sales to households that pass through a retail outlet in the destination state are subject to the VAT of that state. By comparison, remote sales to households are subject only to the CVAT, instead of the state VAT, with CVAT revenues from such sales being distributed among the states by formula . (There is no net revenue from CVAT on sales to business.) In other words, there...

13/3,K/15 (Item 12 from file: 15)
DIALOG(R)File 15:ABI/Inform(R)
(c) 2007 ProQuest Info&Learning. All rts. reserv.

02010259 52435232

Truth in taxes

Aaron, Henry J; Gale, William G
Brookings Review v18n2 PP: 12-15 Spring 2000
ISSN: 0745-1253 JRNL CODE: BRR
WORD COUNT: 2387

...TEXT: going to become more complex.

The newest issue in tax policy is how to tax Internet sales . Although some have proposed exempting the Internet from taxes, common sense and economic principles indicate...

...brick-and-mortar" establishments by taxing them more heavily than their Internet competitors: Currently taxing Internet sales would be complex because sales tax rates and bases vary widely from state to state, but conforming changes would not only make it easier to tax Internet sales but also be valuable in their own right. If state sales taxes covered similar commodities , applying them to retail sales on the Internet would be easy, given the information that Internet buyers already provide with their credit card purchases. Another possibility would be for the federal government to tax all Internet (and catalogue) retail sales at an average rate and distribute the proceeds among states on a formula basis.

Aggregate federal tax revenues were 20.5 percent of GDP in 1998, the highest...

13/3,K/16 (Item 13 from file: 15)
DIALOG(R)File 15:ABI/Inform(R)
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02001176 51688812

Net Tax Myth: Tech Is A Barrier

Robert Finley

Tillett, L Scott
Internetweek PP: 1, 78 Mar 20, 2000
ISSN: 1096-9969 JRNLD CODE: CWE

ABSTRACT: Internet activists can cite dozens of reasons why sales taxes should not apply to e-commerce. But one of the chief arguments is coming under fire just as the debate heats up in Congress. Online merchants cannot realistically be expected to calculate and collect sales taxes for 7,600 different tax jurisdictions, each with hundreds of arcane classifications for how goods are taxed, the argument goes. But many already do, with relative ease. Victoria's Secret and other national retailers are potent examples of the methods e-tailers could employ to calculate sales taxes if they are forced to by federal law.)

13/3,K/17 (Item 14 from file: 15)
DIALOG(R)File 15:ABI/Inform(R)
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01900983 05-51975
Software repo man
Castelluccio, Michael
Strategic Finance v81n3 PP: 113 Sep 1999
ISSN: 0025-1690 JRNLD CODE: NAA
WORD COUNT: 937

...TEXT: has published Electronic Commerce Taxation and Planning by David E. Hardesty. An authoritative source on e-commerce taxation, the book covers compliance and planning. Areas dealt with include: income and sales taxation...

...statutes and regulations; and Internet privacy, security, copyrights, electronic money, and more. Problems unique to e-commerce are explained, and case studies present detailed analyses. Cases include: determining nexus when a remote server is used; state income and sales tax consequences arising from online multi-state sales of tangible goods, property, digital products, and services; international income and value-added tax consequences arising from sales over the Internet; and tax planning related to developing websites. An appendix offers an ECommerce Tax News Archive updating progress with the Internet Tax Freedom Act, U.K. Policy on Taxation on e-Commerce, the Digital Signatures Bill, and so on. Circle No. 132

IT'S THE KIND OF...

13/3,K/18 (Item 15 from file: 15)
DIALOG(R)File 15:ABI/Inform(R)
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01887498 05-38490
United States
Prem, Richard; Maguire, Ned; Clegg, Jeff
International Tax Review E-Commerce Taxation: A Guide Supplement PP: 88-92 Sep 1999
ISSN: 0958-7594 JRNLD CODE: ITR
WORD COUNT: 2961

...TEXT: two cases but only in terms of sales and use tax collection obligations (see below).

E-commerce raises complex issues for both US and foreign businesses in the sales and use tax arena because of the possibility to deliver electronically digitized products traditionally sold in tangible form, eg software on disk or CD-ROM. The ability to...

...particularly if electronic money is used to effect the transaction, make it nearly impossible to determine the appropriate tax jurisdiction's rates and rules for certain transactions. As these transactions become more prevalent, the tax...

13/3,K/19 (Item 16 from file: 15)
DIALOG(R)File 15:ABI/Inform(R)
(c) 2007 ProQuest Info&Learning. All rts. reserv.

01854812 05-05804
Hungry states eye e-commerce
Anonymous
US Banker v109n7 PP: 14 Jul 1999
ISSN: 0148-8848 JRNLD CODE: USI
WORD COUNT: 341

...TEXT: the same metropolitan region.

At the same time, Goolsbee and a colleague from Harvard University calculated that estimates of states' current lost tax revenues are grossly inflated, since "so many Internet purchases are not subject to sales tax anyway," he says, referring to things like airline tickets, software and financial services. Still, it's very likely that states will step up their collection efforts. "Either the...

...beif not collecting-the 'go-to' source for data," Goolsbee says. "Most of what's bought on the Internet is paid for with a credit card, and the address is needed. Banks are likely...

13/3,K/20 (Item 17 from file: 15)
DIALOG(R)File 15:ABI/Inform(R)
(c) 2007 ProQuest Info&Learning. All rts. reserv.

01537133 01-88121
Wild wild Web: Legal exposure on the Internet
Sampson, Sandy
Software Magazine v17n13 PP: 75-78 Nov 1997
ISSN: 0897-8085 JRNLD CODE: SMG
WORD COUNT: 2595

...TEXT: unanswered question. Before legislative bodies can establish consistent laws for Internet infringement, they must first determine which government entities have responsibility. For example, if someone in Pennsylvania orders perfume from Paris using an Internet service provider (ISP) in Virginia, who collects sales tax?

Electronic commerce promises to become a huge business, and state and country governments all want their two bits on digital purchases. For now, the Clinton administration has nixed the idea of taxing Internet commerce, but that...

13/3,K/21 (Item 18 from file: 15)
DIALOG(R)File 15:ABI/Inform(R)
(c) 2007 ProQuest Info&Learning. All rts. reserv.

01516302 01-67290
Federal and state governments wrestle with cybertaxes
Margaroli, Richard
Tax Adviser v28n10 PP: 632 Oct 1997
ISSN: 0039-9957 JRNLD CODE: TAD
WORD COUNT: 662

...TEXT: access, rulings, regulations and releases on the topic are not very abundant. Some states impose sales tax on Internet access services , while others do not. States differ on the basis on which taxation is determined . Even the characterization of Internet services as computer services , information services or telecommunications services differs among states. A recently conducted survey indicated: * Twenty-two states do not impose sales tax on monthly service charges for Internet access.

* Some of these states do not subject telecommunications services to sales tax , while others impose sales tax on telecommunications services in general, but do not tax Internet services . * Many states indicated that, while they would not tax Internet services, they would tax products...

13/3,K/22 (Item 1 from file: 610)
DIALOG(R)File 610:Business Wire
(c) 2007 Business Wire. All rts. reserv.

00393607 20001025299B0871 (USE FORMAT 7 FOR FULLTEXT)
OrderTrust Adds Real-Time Fraud Screening, Online Gift Certificate, Payment and Tax Calculation Capabilities to Order Management Services
Business Wire
Wednesday, October 25, 2000 08:09 EDT
JOURNAL CODE: BW LANGUAGE: ENGLISH RECORD TYPE: FULLTEXT
DOCUMENT TYPE: NEWSWIRE
WORD COUNT: 795

...increases payment options for customers, adding a level of flexibility in shopping online.

-- Tax Calculation Service -- determines sales tax , Provincial Sales Tax (PST)/ Goods and Services Tax (GST) and Value Added Tax (VAT) amounts for thousands of jurisdictions across the United States, Canada and Europe, simplifying the calculation of taxes for online purchases and making it easier for merchants to comply with ever-changing tax regulations.
OrderTrust's...

13/3,K/23 (Item 2 from file: 610)
DIALOG(R)File 610:Business Wire
(c) 2007 Business Wire. All rts. reserv.

00177689 20000124024B1329 (USE FORMAT 7 FOR FULLTEXT)
Power Your Business with Wizmo
Business Wire
Monday, January 24, 2000 09:02 EST
JOURNAL CODE: BW LANGUAGE: ENGLISH RECORD TYPE: FULLTEXT
DOCUMENT TYPE: NEWSWIRE
WORD COUNT: 802

...and service overviews, upcoming events, and organization mission and history information.

E-commerce Storefronts

The e - commerce storefront application requires no special expertise. Users can create a store with multiple department categories...

Robert Finley

...and can be administered using an Internet browser. It supports secure credit card payments, includes product detail screens with descriptions, automatically calculates sales tax for all U.S. states, and allows for multiple shipping and handling options. "Wizmo.com's free e-business applications..."

13/3,K/24 (Item 1 from file: 613)
DIALOG(R)File 613:PR Newswire
(c) 2007 PR Newswire Association Inc. All rts. reserv.

00691497 20011217NYM074 (USE FORMAT 7 FOR FULLTEXT)
govONE Solutions Appoints Two Regional VPs of Sales
PR Newswire
Monday, December 17, 2001 10:17 EST
JOURNAL CODE: PR LANGUAGE: ENGLISH RECORD TYPE: FULLTEXT
DOCUMENT TYPE: NEWSWIRE
WORD COUNT: 860

TEXT:
...consumers. Through its Taxware division (<http://www.taxware.com>), the company streamlines payments made to governments by providing software compliance systems that calculate taxes such as sales and use and value-added tax for business enterprises worldwide. The majority of govONE Solutions' transaction processing services are conducted in C-2 certified facilities. C-2 is one of the highest security ...

...trillion in government payments each year.
"The scope of David's and Joseph's respective e-commerce expertise truly complements the strengths of our expanding executive team," said James L. Fox, President...

13/3,K/25 (Item 2 from file: 613)
DIALOG(R)File 613:PR Newswire
(c) 2007 PR Newswire Association Inc. All rts. reserv.

00658985 20011017CGW009 (USE FORMAT 7 FOR FULLTEXT)
Wolters Kluwer N.A. Acquires Interest in esalestaxConference Call
PR Newswire
Wednesday, October 17, 2001 08:07 EDT
JOURNAL CODE: PR LANGUAGE: ENGLISH RECORD TYPE: FULLTEXT
DOCUMENT TYPE: NEWSWIRE
WORD COUNT: 558

TEXT:
...it has acquired a minority interest in esalestax.com, Inc., Englewood, Colo., a provider of Internet-based sales and use tax compliance software. esalestax.com (www.esalestax.com) will co-develop and market sales and use tax services with CCH INCORPORATED (www.cch.com), a leading provider of tax and business law information...

...s Federal and State Tax Group (<http://tax.cchgroup.com>) currently sells a series of sales and use tax information products and compliance tools that provide timely and accurate tracking and reporting of sales and use

Robert Finley

tax rates in more than 25,000 local and state jurisdictions in the U.S. and Canada. In addition, the company offers a line of specialized software products for businesses in especially complex sales and use tax environments, including telecommunications, retail, utilities, leasing, food and automobile industries.

esalestax.com serves Internet-based merchants as a vertical service provider for sales and use tax compliance by providing real time calculations at the time of sale.

"Our investment in esalestax...

...provide a seamlessly integrated compliance solution to businesses conducting sales activities, such as traditional and online retailers, telecommunications and other service providers, manufacturers, consumer product marketers and utilities. As a result, organizations...

...their compliance costs.

Specifically, CCH and esalestax.com will jointly develop, operate and market new services, including populated or dynamically calculated sales and use tax forms from thousands of jurisdictions. Leveraging CCH's existing line of sales tax software compliance forms, this new ASP-based product will provide customers with a broader range of compliance options, including electronically filing forms and paying their sales and use taxes to the appropriate tax authorities. The companies expect to begin offering this application to the...

13/3,K/26 (Item 3 from file: 613)
DIALOG(R)File 613:PR Newswire
(c) 2007 PR Newswire Association Inc. All rts. reserv.

00598494 20010626NYTU073 (USE FORMAT 7 FOR FULLTEXT)
The DMA Urges Extension of Internet Tax Moratorium While Talks Continue on Substantially Simplifying 7,600 Sales Tax Codes
PR Newswire
Tuesday, June 26, 2001 09:59 EDT
JOURNAL CODE: PR LANGUAGE: ENGLISH RECORD TYPE: FULLTEXT
DOCUMENT TYPE: NEWSPRICE
WORD COUNT: 863

...for the 7,600 jurisdictions nationwide.

An official at Geezer.com, an Arlington, Virginia-based e-tailer that offers thousands of handcrafted products made by America's senior citizens, says Geezer's...

...sellers don't have the army of accountants and lawyers that would be required to figure out the local sales tax laws for each jurisdiction nationwide.

"Geezer.com is a service of Green Thumb, Inc., a national nonprofit organization that provides older individuals with training, employment...

13/3,K/27 (Item 4 from file: 613)
DIALOG(R)File 613:PR Newswire

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00513676 20010212NYM099 (USE FORMAT 7 FOR FULLTEXT)
American Express(R) Cardmembers Have Expanded Income Tax Payment Options
for the 2001 Filing Season

PR Newswire

Monday, February 12, 2001 12:01 EST

JOURNAL CODE: PR LANGUAGE: ENGLISH RECORD TYPE: FULLTEXT

DOCUMENT TYPE: NEWswire

WORD COUNT: 881

...process payments in New York State. In most cases, taxpayers using plastic to pay their state taxes will be assessed a convenience fee determined by the payment processor.

Some states are also accepting plastic for the payment of certain state business taxes. California will accept...

...pay sales and use taxes online and, for the first time, Washington State is accepting Internet payment of sales and use tax.

American Express Company is a diversified worldwide travel, network, and financial services provider founded in 1850. It is a leader in charge and credit cards, Travelers Cheques...

13/3,K/28 (Item 5 from file: 613)
DIALOG(R)File 613:PR Newswire

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00314076 20000417LAM125 (USE FORMAT 7 FOR FULLTEXT)
Go Daddy Software Announces Website Complete 2.0 - Ecommerce Edition; Fast And Easy Way to Create An Ecommerce-Enabled Online Store

PR Newswire

Monday, April 17, 2000 14:11 EDT

JOURNAL CODE: PR LANGUAGE: ENGLISH RECORD TYPE: FULLTEXT

DOCUMENT TYPE: NEWswire

WORD COUNT: 613

TEXT:

...of items, and choose the method of payment. Website Complete 2.0 - eCommerce Edition automatically calculates all charges, including state and local sales tax, shipping and handling.

13/3,K/29 (Item 1 from file: 624)
DIALOG(R)File 624:McGraw-Hill Publications
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01051457

THE E-TAX DEBATE IS ABOUT TO TURN INTO A BRAWL

By Howard Gleckman

EDITED BY PAULA DWYER

Business Week, Number 3656, Pg 58

November 22, 1999

JOURNAL CODE: BW

SECTION HEADING: Washington Outlook ISSN: 0007-7135

Robert Finley

WORD COUNT: 600

TEXT:

...but doesn't prevent collection of existing taxes from online buyers.

Under the NGA proposal, states would pay third-party companies to calculate, collect, and remit sales taxes on e-commerce and mail-order purchases, based on the delivery address of the buyer. The intermediaries would handle any tax returns. And they, rather than the e-tailer, would be subject to audit. Today, IBM is developing a similar system to collect value...

13/3,K/30 (Item 1 from file: 634)
DIALOG(R)File 634:San Jose Mercury
(c) 2007 San Jose Mercury News. All rts. reserv.

11275096
TAX LOSS FROM NET SALES BOOSTED STATE, LOCAL GOVERNMENTS OUT AN ESTIMATED
\$54 BILLION BY 2011
San Jose Mercury News (SJ) - Tuesday, October 2, 2001
By: Associated Press
Edition: Morning Final Section: Business Page: 3C
Word Count: 315

The new figures could influence the debate on Capitol Hill about whether states should be allowed to set up a simpler, streamlined system allowing collection of sales taxes on remote purchases. These taxes already are imposed but are collected rarely, partly because of a Supreme Court...

Robert Finley

File 16:Gale Group PROMT(R) 1990-2007/May 29
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File 148:Gale Group Trade & Industry DB 1976-2007/May 29
(c)2007 The Gale Group
File 160:Gale Group PROMT(R) 1972-1989
(c) 1999 The Gale Group
File 275:Gale Group Computer DB(TM) 1983-2007/May 29
(c) 2007 The Gale Group
File 621:Gale Group New Prod.Annou.(R) 1985-2007/May 29
(c) 2007 The Gale Group
File 636:Gale Group Newsletter DB(TM) 1987-2007/May 29
(c) 2007 The Gale Group

Set	Items	Description
S1	16831429	ONLINE OR ON()LINE OR INTERNET OR WWW OR WEB OR CYBER OR VIRTUAL OR NETWORK?? OR DIGITAL?? OR COMPUTERI?ED OR COMPUTER(-)BASED OR REMOTE OR REMOTELY OR CATALOG? ? OR CATALOGUES
S2	1150512	S1(2N)(PURCHASE???) OR BUYING OR BUY OR TRANSACT???) OR BOUGHT OR SELL OR SELLING OR SOLD OR SALE OR SALES OR SHOPP???) OR TRADE? ? OR TRADING OR RETAIL???)
S3	1962214	S2 OR (ETAIL???) OR E()TAIL???) OR ECOMMERCE OR E()COMMERCE - OR ESHOPP???) OR E()SHOPP???) OR EBUSINESS OR E()BUSINESS)
S4	35032	(MERCHANDISE OR GOODS OR WARES OR PRODUCT? ? OR PRODUCE OR COMMODIT???) OR SERVICE? ? OR PURCHASES)(20N)((SALE OR SALES OR EXCISE OR CONSUMPTION OR RETAIL OR VALUE()ADDED OR VAT)(2N)(-TAX OR TAXED OR TAXES OR TAXING OR TAXATION OR TAXABLE))
S5	24902297	JURISDICTION? ? OR STATE OR STATES OR CITY OR CITIES OR LOCAL OR LOCALITY OR COUNTY OR COUNTIES OR GOVERNMENT? ? OR TOWN? ? OR MUNICIPAL???) OR TERRITORIAL OR PROVINCIAL OR PARISH??
S6	3968209	CALCULATE OR CALCULATED OR CALCULATES OR CALCULATING OR FIGURE???) OR COMPUTE OR COMPUTED OR DETERMIN???) OR FORMULA???)
S7	300474	S5(12N)S6
S8	2398	S3(12N)S4
S9	56	S7(12N)S8
S10	42	S9 NOT PY>2001
S11	27	RD (unique items)

11/3,K/1 (Item 1 from file: 16)
DIALOG(R)File 16:Gale Group PROMT(R)
(c) 2007 The Gale Group. All rts. reserv.

09279971 Supplier Number: 80753143 (USE FORMAT 7 FOR FULLTEXT)
President Bush signs Internet tax ban extension.

Garretson, Cara
Network World, pNA
Nov 29, 2001
Language: English Record Type: Fulltext
Document Type: Magazine/Journal; General Trade
Word Count: 299

... revamp their tax structures - which vary by jurisdiction and can create tax collection nightmares for e - commerce companies that sell goods to consumers in many areas - to a simpler consumption tax on remote sales .

In October the House of Representatives passed a bill with a similar goal - to hold off on taxing Internet goods for a two-year period while states figured out a structure that fairly treats sales made online. Earlier this month the Senate approved...

11/3,K/2 (Item 2 from file: 16)
DIALOG(R)File 16:Gale Group PROMT(R)
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09200116 Supplier Number: 77435197 (USE FORMAT 7 FOR FULLTEXT)
States Approve Web, Catalog Sales Tax Plan.(Brief Article)(Statistical Data Included)
MC
Catalog Age, v18, n2, p6
Feb, 2001
Language: English Record Type: Fulltext
Article Type: Brief Article; Statistical Data Included
Document Type: Magazine/Journal; Trade
Word Count: 351

... the streamlined tax plan, states would adopt a uniform model as to what types of products --such as certain foods and apparel--would be taxable. But the states would have flexibility in determining what rate of sales tax to charge. For example, one state could charge a 4% tax on all goods deemed taxable, while another might charge 8% on the same goods . And a state that charges 6% sales tax on retail store goods would be able to tax online and catalog sales at the sales rate.

THE 29 STATES PARTICIPATING IN THE TAX PROJECT ARE: Alabama, Arkansas...

11/3,K/3 (Item 3 from file: 16)
DIALOG(R)File 16:Gale Group PROMT(R)
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09113498 Supplier Number: 79407758 (USE FORMAT 7 FOR FULLTEXT)
Congress to let Internet tax ban lapse.
Garretson, Cara
Network World, pNA
Oct 19, 2001
Language: English Record Type: Fulltext
Document Type: Magazine/Journal; General Trade
Word Count: 384

... revamp their tax structures - which vary by jurisdiction and can create tax collection nightmares for e - commerce companies that sell goods to consumers in many areas - to a simpler consumption tax on

Robert Finley

remote sales. The bill passed in the House had a similar goal - to hold off on taxing Internet goods while states figured out a structure that fairly treats sales made online.

The Internet Tax Moratorium Act was established in 1998 to prohibit states from taxing the...

11/3,K/4 (Item 4 from file: 16)
DIALOG(R)File 16:Gale Group PROMT(R)
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09010014 Supplier Number: 78411767 (USE FORMAT 7 FOR FULLTEXT)
IRS preps web for quarterly tax payments.

MENKE, SUSAN M.

Government Computer News, v20, n28, p19
Sept 17, 2001

Language: English Record Type: Fulltext
Document Type: Magazine/Journal; Professional Trade
Word Count: 349

... the complexity of assessing and apportioning such taxes.

Meanwhile, tax intermediaries are tailoring software to calculate and remit sales tax by jurisdiction --a necessary step for taxing interstate catalog and online purchases.

Fox said his company acquired Taxware International Inc. of Salem, Mass., to provide the tax...

11/3,K/5 (Item 5 from file: 16)
DIALOG(R)File 16:Gale Group PROMT(R)
(c) 2007 The Gale Group. All rts. reserv.

08841956 Supplier Number: 76736923 (USE FORMAT 7 FOR FULLTEXT)
Govern Witness.(Taxware International's Streamlined Sales Tax Project.)(Company Business and Marketing)

Moore, John
Sm@rt Partner, v4, n20, p26
May 21, 2001

Language: English Record Type: Fulltext
Document Type: Magazine/Journal; Trade
Word Count: 546

FOUR STATES THIS MONTH WILL GO "LIVE" WITH pilot systems for calculating and remitting sales and use taxes for both Internet and brick-and-mortar purchases. You can bet that partisans on both sides of the e-commerce tax debate will be closely watching the technology trials in North Carolina, Wisconsin, Michigan and...

11/3,K/6 (Item 6 from file: 16)
DIALOG(R)File 16:Gale Group PROMT(R)
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08610773 Supplier Number: 74303285 (USE FORMAT 7 FOR FULLTEXT)
A taxing issue; Sales tax, the bane of online retailers, gets renewed attention in Congress.(Industry Trend or Event)
Telephony, p86
May 7, 2001

Language: English Record Type: Fulltext
Document Type: Magazine/Journal; Trade
Word Count: 1058

... unclear how badly hurt states will be if they don't obtain tax money on Internet-based purchases. A University of Tennessee study issued last year claims that states will lose \$10.8 billion in 2003 if such

Robert Finley

sales are not taxed, but supporters of the ban say that figure is inflated. "There is no evidence that the states have lost revenue by technology-driven economic activity," said Wyden at a press conference introducing...

11/3,K/7 (Item 7 from file: 16)
DIALOG(R)File 16:Gale Group PROMT(R)
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08447866 Supplier Number: 72006771 (USE FORMAT 7 FOR FULLTEXT)
Ambushed.(President George W. Bush's relationship with high technology sector)

Cannon, Carl M.

Forbes, p47

Feb 19, 2001

Language: English Record Type: Fulltext
Document Type: Magazine/Journal; General Trade
Word Count: 3202

... Guinn of Nevada already has pledged his support for a proposed state law that would tax sales on Nevadans' purchases over the Internet. The National Governors Association quietly has launched a pilot study in four states Kansas, Michigan, Wisconsin, and North Carolina to determine the most effective way to collect sales taxes when consumers buy online.

But the best...

11/3,K/8 (Item 8 from file: 16)
DIALOG(R)File 16:Gale Group PROMT(R)
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08109654 Supplier Number: 67539260 (USE FORMAT 7 FOR FULLTEXT)
Software Tools Ease Online Tax Allocation Problems -- TAXWARE TEAMS WITH LOGISOFT TO OFFER BUSINESSES ONLINE TAX CALCULATION AND COMPLIANCE.(Product Announcement)

Greenemeier, Larry

InformationWeek, p206

Dec 4, 2000

Language: English Record Type: Fulltext
Article Type: Product Announcement
Document Type: Magazine/Journal; General Trade
Word Count: 682

... Columbus, Ohio, clothing retailer. Because Abercrombie & Fitch has stores in 48 states, the company collects sales tax on all purchases shipped to customers in the United States. Abercrombie & Fitch has integrated Taxware's Sales / Use tax software with its IBM Net.Commerce E - business software to calculate state sales tax and provide tax information to the customer at the time of purchase.

In...

11/3,K/9 (Item 9 from file: 16)
DIALOG(R)File 16:Gale Group PROMT(R)
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07966326 Supplier Number: 66572039 (USE FORMAT 7 FOR FULLTEXT)
Deloitte & Touche Survey: Consumers in Orange County and Nationwide Anticipate Holiday Spending Up Slightly From Year Ago; Retailers Optimistic on Holiday Sales.

Business Wire, p0431

Nov 1, 2000

Language: English Record Type: Fulltext

Robert Finley

Document Type: Newswire; Trade
Word Count: 1366

... saving time, being able to browse without being disturbed by salespeople, lower prices and no sales tax. Nationally, 72% said their online experience had been positive; in Orange County the figure was 71%. The most frequent online purchases were books, CDs, airline tickets, event tickets, apparel, computer hardware and software, toys and collectibles...

11/3,K/10 (Item 10 from file: 16)
DIALOG(R)File 16:Gale Group PROMT(R)
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07940753 Supplier Number: 66319035 (USE FORMAT 7 FOR FULLTEXT)
OrderTrust Adds Real-Time Fraud Screening, Online Gift Certificate, Payment and Tax Calculation Capabilities to Order Management Services.
Business Wire, p0131
Oct 25, 2000
Language: English Record Type: Fulltext
Document Type: Newswire; Trade
Word Count: 797

... the payment process and increases payment options for customers, adding a level of flexibility in shopping online.
-- Tax Calculation Service -- determines sales tax, Provincial Sales Tax (PST)/ Goods and Services Tax (GST) and Value Added Tax (VAT) amounts for thousands of jurisdictions across the United States, Canada and Europe, simplifying the calculation of taxes for online purchases and making it easier for merchants to comply with ever-changing tax regulations.
OrderTrust's...

11/3,K/11 (Item 11 from file: 16)
DIALOG(R)File 16:Gale Group PROMT(R)
(c) 2007 The Gale Group. All rts. reserv.

07700376 Supplier Number: 63863489 (USE FORMAT 7 FOR FULLTEXT)
GAO report: Tax dollars lost on 'Net unclear.(Government Activity)
Evans, James
Network World, pNA
July 31, 2000
Language: English Record Type: Fulltext
Document Type: Magazine/Journal; General Trade
Word Count: 343

... reason, GAO officials developed a lower and higher scenario for what is being lost in Internet sales tax, white said. He added that the officials took into account such factors as available estimates of 'Net sales, tax-exempt products and users and different taxing rates.
The upper scenario conclusion determined that about 2% of overall U.S. state and local sales tax would not be captured or roughly \$3.8 billion in 2000. The lower...

11/3,K/12 (Item 12 from file: 16)
DIALOG(R)File 16:Gale Group PROMT(R)
(c) 2007 The Gale Group. All rts. reserv.

07145481 Supplier Number: 60372290 (USE FORMAT 7 FOR FULLTEXT)
Net Tax Myth: Tech Is A Barrier.(Industry Trend or Event)
Tillett, L. Scott
Internetweek, p1

Robert Finley

March 20, 2000

Language: English Record Type: Fulltext

Document Type: Tabloid; Trade

Word Count: 998

... say, earrings.

Complicated as it is, merchants with a physical presence across most U.S. states are already using various types of software and services to calculate and charge sales taxes on the fly.

Staples.com applies taxes to online purchases made by buyers in most of the 50 states, using software developed by Taxware International...

11/3,K/13 (Item 13 from file: 16)

DIALOG(R)File 16:Gale Group PROMT(R)

(c) 2007 The Gale Group. All rts. reserv.

06979441 Supplier Number: 59038620 (USE FORMAT 7 FOR FULLTEXT)
EU and U.S. split over e-tax.(Government Activity)

Nye, Sheridan

Communicationsweek International, p27

Jan 17, 2000

Language: English Record Type: Fulltext

Document Type: Tabloid; Trade

Word Count: 1077

... grows. South Dakota governor, William Janklow, threatened to intercept parcel-delivery vans at the state line to determine whether sales tax was due on electronically-ordered goods on board, unless e-tailers were made to collect inter-state taxes.

Counter proposal

Janklow presented a counter-proposal backed...

11/3,K/14 (Item 14 from file: 16)

DIALOG(R)File 16:Gale Group PROMT(R)

(c) 2007 The Gale Group. All rts. reserv.

06935329 Supplier Number: 58559395 (USE FORMAT 7 FOR FULLTEXT)
Uncle Sam's Greedy Hand.(Government Activity)

Vaughn, Susan

PC/Computing, p38

Feb, 2000

Language: English Record Type: Fulltext Abstract

Document Type: Magazine/Journal; General Trade

Word Count: 958

... would be looking at what we bought, maybe even auditing our credit card statements, and determining how we pay taxes on our purchases." Having states provide free tax software to companies so e-tailers won't incur huge expenses in their sales tax collection efforts. Forcing states to use single taxing rates and allocate their collected proceeds to...

11/3,K/15 (Item 15 from file: 16)

DIALOG(R)File 16:Gale Group PROMT(R)

(c) 2007 The Gale Group. All rts. reserv.

06882679 Supplier Number: 58129789 (USE FORMAT 7 FOR FULLTEXT)
States to use third parties to tax Internet sales.

HOOVER, KENT

Washington Business Journal, v18, n28, p37

Nov 19, 1999

Language: English Record Type: Fulltext

Robert Finley

Document Type: Magazine/Journal; Trade
Word Count: 819

... taxes.

Haft said, "I think people would be pretty upset about it."

Web tax proposal

* States will contract with third parties to calculate, collect, report and remit sales taxes on products sold through the Internet

* Sellers will send information on transactions to third parties, which will determine how much tax...

11/3,K/16 (Item 16 from file: 16)
DIALOG(R)File 16:Gale Group PROMT(R)
(c) 2007 The Gale Group. All rts. reserv.

06487811 Supplier Number: 55156682 (USE FORMAT 7 FOR FULLTEXT)
INTERNET SALES TAX IS PIE IN SKY.(tax authorities eye Internet sales)(Brief Article)
Crain's Detroit Business, p6
July 12, 1999
Language: English Record Type: Fulltext
Article Type: Brief Article
Document Type: Magazine/Journal; Trade
Word Count: 323

... s not forget catalog shopping. Theoretically, Michigan residents are supposed to keep track of their catalog and Internet purchases and calculate the 6 percent sales tax on their annual state income tax returns. It's an uncollectable tax, which explains why it netted a paltry...

11/3,K/17 (Item 17 from file: 16)
DIALOG(R)File 16:Gale Group PROMT(R)
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05087273 Supplier Number: 47467920 (USE FORMAT 7 FOR FULLTEXT)
Congress Ponders Blocking Tax on Internet
Maggi, Laura
Multichannel News, p38
June 16, 1997
Language: English Record Type: Fulltext
Document Type: Magazine/Journal; Trade
Word Count: 749

... taxing the Internet is being overdramatized, particularly on Internet-access taxes.

The logistics of a sales tax on Internet service aren't so hard to figure out, said Wade Anderson, director of tax policy for the state of Texas' comptroller. Texas has a 6.25 percent sales tax on ISPs. In order...

11/3,K/18 (Item 1 from file: 148)
DIALOG(R)File 148:Gale Group Trade & Industry DB
(c)2007 The Gale Group. All rts. reserv.

0019941583 SUPPLIER NUMBER: 78543614 (USE FORMAT 7 OR 9 FOR FULL TEXT)
To tax or not to tax.(sales tax on online purchases)(Brief Article)
Kinley, Tricia
Detroiter, 23, 5, 41
May, 2001

Robert Finley

DOCUMENT TYPE: Brief Article ISSN: 0011-9709 LANGUAGE: English
RECORD TYPE: Fulltext
WORD COUNT: 697 LINE COUNT: 00057

... the threat of eroding state revenues, the state is helping to spearhead efforts to collect sales taxes on purchases made from "remote" sellers to Michigan consumers.

More than 30 states have teamed up to devise a "Streamlined Sales Tax Project," whereby the state would provide software that would calculate and collect the tax from the remote seller and deliver that tax back to the...

11/3,K/19 (Item 2 from file: 148)
DIALOG(R)File 148:Gale Group Trade & Industry DB
(c)2007 The Gale Group. All rts. reserv.

12156738 SUPPLIER NUMBER: 62003512 (USE FORMAT 7 OR 9 FOR FULL TEXT)
Taxation: When 21st Century E-Commerce Collides with 20th Century Tax Laws.
WALSH, ROBERT J.
Mid-Atlantic Journal of Business, 36, 1, 61
March, 2000
ISSN: 0732-9334 LANGUAGE: English RECORD TYPE: Fulltext
WORD COUNT: 4074 LINE COUNT: 00328

... some of the issues policymakers are and will be considering. In most states with a sales tax, individuals who buy goods online from out-of-state companies (like previously through mail-order catalogs) are required to calculate and mail in the sales taxes, but this rarely happens. In 1992, the U.S. Supreme Court ruled that the U...

11/3,K/20 (Item 3 from file: 148)
DIALOG(R)File 148:Gale Group Trade & Industry DB
(c)2007 The Gale Group. All rts. reserv.

11913375 SUPPLIER NUMBER: 61201204 (USE FORMAT 7 OR 9 FOR FULL TEXT)
SILICON MOUNTAIN NEWS.
KERVEN, ANNE
ColoradoBiz, 27, 3, 48
March, 2000
ISSN: 1523-6366 LANGUAGE: English RECORD TYPE: Fulltext
WORD COUNT: 572 LINE COUNT: 00049

... inevitable. As a "trusted third party," said Business Development VP Shawn Fahey, Esalestax.com helps calculate state and local taxes on Internet purchases, taking the burden off the merchant. By Christmas 2000, the site will let merchants download software that automatically calculates sales and use taxes. Esalestax.com then collects the taxes and transfers them to the appropriate government agency accounts. The service is free to merchants. Esalestax.com's staff is undaunted by dealing with so many...

11/3,K/21 (Item 4 from file: 148)
DIALOG(R)File 148:Gale Group Trade & Industry DB
(c)2007 The Gale Group. All rts. reserv.

11900714 SUPPLIER NUMBER: 60906318 (USE FORMAT 7 OR 9 FOR FULL TEXT)
Suffolk favors Net tax.
CORRY, CARL
LI Business News, 47, 9, 1A
March 3, 2000
ISSN: 0894-4806 LANGUAGE: English RECORD TYPE: Fulltext
WORD COUNT: 523 LINE COUNT: 00045

Robert Finley

... should be subject to tax," Tonna said later in an interview. He added that excluding sales taxes from Internet purchases "creates an unfair trading practice" -- since traditional retailers must still charge sales taxes.

Tonna said he has requested a review of the laws and jurisdictions in place regarding the Internet sales tax to determine the feasibility of attempting to move ahead with a county tax on goods sold over the Internet.

A congressionally appointed panel is scheduled to hold a final public hearing on the issue...

11/3, K/22 (Item 5 from file: 148)
DIALOG(R)File 148:Gale Group Trade & Industry DB
(c)2007 The Gale Group. All rts. reserv.

11888351 SUPPLIER NUMBER: 59967377 (USE FORMAT 7 OR 9 FOR FULL TEXT)
Research Digest.
Bond Buyer, 331, 30843, 9
March 7, 2000
ISSN: 0732-0469 LANGUAGE: English RECORD TYPE: Fulltext
WORD COUNT: 367 LINE COUNT: 00033

... currently a debate exists on extending the moratorium or abolishing it and allowing taxation on Internet sales.

But, federal lawmakers have to consider that not all states have a sales tax. If the federal government were to impose one flat rate for Internet purchases, that may cause some dissent among state leaders.

Determining exactly how much Internet business has grown should become easier to assess, as the U...

11/3, K/23 (Item 6 from file: 148)
DIALOG(R)File 148:Gale Group Trade & Industry DB
(c)2007 The Gale Group. All rts. reserv.

11187733 SUPPLIER NUMBER: 55077433 (USE FORMAT 7 OR 9 FOR FULL TEXT)
Hungry States Eye E-Commerce.(for sales tax)(Brief Article)
US Banker, ITEM99187004
July, 1999
DOCUMENT TYPE: Brief Article LANGUAGE: English RECORD TYPE:
Fulltext
WORD COUNT: 365 LINE COUNT: 00031

... the same metropolitan region.

At the same time, Goolsbee and a colleague from Harvard University calculated that estimates of states' current lost tax revenues are grossly inflated, since "so many Internet purchases are not subject to sales tax anyway," he says, referring to things like airline tickets, software and financial services.

Still, it's very likely that states will step up their collection efforts. "Either the...

11/3, K/24 (Item 7 from file: 148)
DIALOG(R)File 148:Gale Group Trade & Industry DB
(c)2007 The Gale Group. All rts. reserv.

10925850 SUPPLIER NUMBER: 54181233 (USE FORMAT 7 OR 9 FOR FULL TEXT)
DON'T SINGLE OUT INTERNET FOR TAXATION, AEI PANELISTS SAY.
Communications Daily, 19, 54, NA
March 22, 1999
ISSN: 0277-0679 LANGUAGE: English RECORD TYPE: Fulltext
WORD COUNT: 602 LINE COUNT: 00054

Robert Finley

... order as something different," he said. Goolsbee said he surveyed 25,000 online users to determine impact of local sales taxes on Internet purchases. Results indicate that people in areas with high sales taxes are more likely to buy things over Internet. He said effect is similar to consumers' crossing state lines to shop where there are...

11/3,K/25 (Item 8 from file: 148)
DIALOG(R)File 148:Gale Group Trade & Industry DB
(c)2007 The Gale Group. All rts. reserv.

09943156 SUPPLIER NUMBER: 20061006 (USE FORMAT 7 OR 9 FOR FULL TEXT)
Federal and state governments wrestle with cybertaxes.
Margaroli, Richard
Tax Adviser, 28, n10, 632(1)
Oct, 1997
ISSN: 0039-9957 LANGUAGE: English RECORD TYPE: Fulltext; Abstract
WORD COUNT: 690 LINE COUNT: 00059

... access, rulings, regulations and releases on the topic are not very abundant. Some states impose sales tax on Internet access services, while others do not. States differ on the basis on which taxation is determined. Even the characterization on Internet services as computer services, information services or telecommunications services differs...

11/3,K/26 (Item 1 from file: 636)
DIALOG(R)File 636:Gale Group Newsletter DB(TM)
(c) 2007 The Gale Group. All rts. reserv.

03170539 Supplier Number: 46494450 (USE FORMAT 7 FOR FULLTEXT)
SPECIAL REPORT: TAX ISSUES EMERGE AS EC BUSINESS GROWS Jurisdiction Is the
Key to Point-of-Presence
Corporate EFT Report, v16, n12, pN/A
June 26, 1996
Language: English Record Type: Fulltext
Document Type: Newsletter; Trade
Word Count: 775

... Sen. Herschel Rosenthal (D) withdrew a bill that would have set up a commission to determine whether on-line companies located outside the state can avoid its sales taxes. California currently charges a 7.25 percent - 8.5 percent sales tax on all product purchases, including those bought via on-line services. Other states that levy taxes on the on-line industry include Hawaii, New Mexico, Pennsylvania...

11/3,K/27 (Item 2 from file: 636)
DIALOG(R)File 636:Gale Group Newsletter DB(TM)
(c) 2007 The Gale Group. All rts. reserv.

03151863 Supplier Number: 46452393 (USE FORMAT 7 FOR FULLTEXT)
EXERCISE YOUR EXCISE
Electronic Commerce News, v1, n20, pN/A
June 10, 1996
Language: English Record Type: Fulltext
Document Type: Newsletter; General
Word Count: 935

... Sen. Herschel Rosenthal (D) withdrew a bill that would have set up a commission to determine whether on-line companies located outside the state can avoid the state's sales taxes. California charges a 7.25 percent to 8.5 percent sales tax on all

Robert Finley

product purchases , including those bought via on - line services .
In place of the bill, Rosenthal has asked a legislative analyst to study
the impact...

Robert Finley

File 20:Dialog Global Reporter 1997-2007/May 31
(c) 2007 Dialog

Set	Items	Description
S1	10593723	ONLINE OR ON()LINE OR INTERNET OR WWW OR WEB OR CYBER OR VIRTUAL OR NETWORK?? OR DIGITAL?? OR COMPUTERI?ED OR COMPUTER(-)BASED OR REMOTE OR REMOTELY OR CATALOG? ? OR CATALOGUES
S2	15471989	PURCHASES?? OR BUYING OR BUY OR TRANSACT?? OR BOUGHT OR SELL OR SELLING OR SOLD OR SALE OR SALES OR SHOPPING?? OR TRADE? ? OR TRADING OR RETAIL???
S3	543761	ETAIL?? OR E()TAIL?? OR ECOMMERCE OR E()COMMERCE OR ESHOP?? OR E()SHOP?? OR EBUSINESS OR E()BUSINESS
S4	1922471	(MERCHANDISE OR GOODS OR WARES OR PRODUCT? ? OR PRODUCE OR COMMODITY?? OR SERVICE? ? OR PURCHASES)(20N)(S (SALE OR SALES OR EXCISE OR CONSUMPTION OR RETAIL OR VALUE()ADDED OR VAT)(2N-)(TAX OR TAXED OR TAXES OR TAXING OR TAXATION OR TAXABLE))
S5	27386897	JURISDICTION? ? OR STATE OR STATES OR CITY OR CITIES OR LOCAL OR LOCALITY OR COUNTY OR COUNTIES OR GOVERNMENT? ? OR TOWN? ? OR MUNICIPAL?? OR TERRITORIAL OR PROVINCIAL OR PARISH??
S6	505900	S5(12N)(CALCULATE OR CALCULATED OR CALCULATES OR CALCULATING OR FIGURE?? OR COMPUTE OR COMPUTED OR DETERMIN?? OR FORMULA???)
S7	980450	(S1(2N)S2) OR \$3
S8	124260	S7(16N)S4
S9	64	S8(20N)S6
S10	34	S9 NOT PY>2001
S11	31	RD (unique items)

Robert Finley

11/3,K/1
DIALOG(R)File 20:Dialog Global Reporter
(c) 2007 Dialog. All rts. reserv.

19205445 (USE FORMAT 7 OR 9 FOR FULLTEXT)
Engler Signs Streamlined Net-Tax Bill Into Law
David McGuire and Robert MacMillan, Newstes.

NEWSBYTES

October 08, 2001

JOURNAL CODE: FNEW LANGUAGE: English RECORD TYPE: FULLTEXT
WORD COUNT: 349

(USE FORMAT 7 OR 9 FOR FULLTEXT)

... the Senate Budget Committee that the U.S. Congress should not play a role in determining whether states can collect online sales taxes.

The state, starting in fiscal year 1999, asked residents to voluntarily pony up 6 percent in sales taxes for their total online purchases for the year, an idea that Americans for Tax Reform President Grover Norquist at the...

11/3,K/2
DIALOG(R)File 20:Dialog Global Reporter
(c) 2007 Dialog. All rts. reserv.

19147688 (USE FORMAT 7 OR 9 FOR FULLTEXT)
Michigan Legislature OKs Streamlined Sales-Tax Bill
Robert MacMillan, Newstes.

NEWSBYTES

October 04, 2001

JOURNAL CODE: FNEW LANGUAGE: English RECORD TYPE: FULLTEXT
WORD COUNT: 461

(USE FORMAT 7 OR 9 FOR FULLTEXT)

... the Senate Budget Committee that the U.S. Congress should not play a role in determining whether states can collect online sales taxes.

The state, starting in fiscal year 1999, asked residents to voluntarily pony up 6 percent in sales taxes for their total online purchases for the year, an idea that Americans for Tax Reform President Grover Norquist at the...

11/3,K/3
DIALOG(R)File 20:Dialog Global Reporter
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19030134 (USE FORMAT 7 OR 9 FOR FULLTEXT)
Anti-Net Tax Group Blasts Michigan Bill
Staff, Newstes.com

NEWSBYTES

September 26, 2001

JOURNAL CODE: FNEW LANGUAGE: English RECORD TYPE: FULLTEXT
WORD COUNT: 408

(USE FORMAT 7 OR 9 FOR FULLTEXT)

... the Senate Budget Committee that the U.S. Congress should not play a role in determining whether states can collect online sales taxes.

The state, starting in fiscal year 1999, asked residents to voluntarily pony up 6 percent in sales taxes for their total online purchases for the year, an idea that Americans for Tax Reform President Grover Norquist at the...

11/3,K/4

DIALOG(R)File 20:Dialog Global Reporter
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18138797 (USE FORMAT 7 OR 9 FOR FULLTEXT)
Waiting for broadband

The market for broadband is yet to bloom. Companies could kickstart interactive training and communication, but the experiments with access are far from over.

Pooja Garg, Aparna Ramalingam & Vinod Mahanta with reports from Roshni Jaykar & E. Kumar Sharma, Vinod Mahanta, Pooja Garg & E. Kumar Sharma, Aparna Ramalingam, Ashutosh Sinha

BUSINESS TODAY (INDIA), p66

February 07, 2001

JOURNAL CODE: WBTI LANGUAGE: English RECORD TYPE: FULLTEXT

WORD COUNT: 4387

(USE FORMAT 7 OR 9 FOR FULLTEXT)

... is modelled on the facade of HCL-Frontline's physical store, and aims at introducing e-tailing for a complete range of products. Watch out for the tax filter, which calculates the sales tax across each state, and the promotions filter, which gives you discounts, automatically.

-Vinod Mahanta

INTERNET EXCHANGES: A Stitch...

11/3,K/5

DIALOG(R)File 20:Dialog Global Reporter
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17520967 (USE FORMAT 7 OR 9 FOR FULLTEXT)

A Majestic performance: Richard Fletcher profiles the winners of this year's prestigious titles for e-business excellence

Richard Fletcher

SUNDAY TELEGRAPH (UNITED KINGDOM), p09

July 01, 2001

JOURNAL CODE: FSTL LANGUAGE: English RECORD TYPE: FULLTEXT

WORD COUNT: 1159

(USE FORMAT 7 OR 9 FOR FULLTEXT)

... customer service has also been helped by the decision to run the business as a "service for stores" rather than a stand-alone operation.

"Internet sales are included in the local stores sales figures. What that means is that the store and delivery staff are incentivised to look after..."

11/3,K/6

DIALOG(R)File 20:Dialog Global Reporter
(c) 2007 Dialog. All rts. reserv.

17496867 (USE FORMAT 7 OR 9 FOR FULLTEXT)

Shell-shocked at Spirent

Edited ROSIE MURRAY-WEST

DAILY TELEGRAPH, p37

June 29, 2001

JOURNAL CODE: FDTL LANGUAGE: English RECORD TYPE: FULLTEXT

WORD COUNT: 283

(USE FORMAT 7 OR 9 FOR FULLTEXT)

Robert Finley

... for pounds 1.1 billion. Hekimian takes contracts from telephone companies to help them monitor network performance. No sales figures were forthcoming, but progress was described as positive.

City analysts held their forecasts. Spirent is expected to produce pounds 131m pre-tax before goodwill amortisation this year. That values the company at about...

11/3,K/7

DIALOG(R)File 20:Dialog Global Reporter
(c) 2007 Dialog. All rts. reserv.

17271589 (USE FORMAT 7 OR 9 FOR FULLTEXT)
MANIPAL PARTNERS EXCISE DEPARTMENT (to formulate an online excise tax declaration process)
INDIA BUSINESS INSIGHT
June 12, 2001
JOURNAL CODE: WIBI LANGUAGE: English RECORD TYPE: FULLTEXT
WORD COUNT: 115

Manipal Control Data Electronic Commerce (MCDEC) of Bangalore, an e-commerce solutions and services company, has entered into collaboration with the Excise Department of the Government of India to formulate an online excise tax declaration process. The project involves integration of the Excise Department's electronic data interchange...

11/3,K/8

DIALOG(R)File 20:Dialog Global Reporter
(c) 2007 Dialog. All rts. reserv.

16165943 (USE FORMAT 7 OR 9 FOR FULLTEXT)
Indiana Counts on Taxes from Online, Out-of-State Purchases
KRTBN KNIGHT-RIDDER TRIBUNE BUSINESS NEWS (NEWS-SENTINEL - FORT WAYNE, INDIANA)
April 13, 2001
JOURNAL CODE: KFWS LANGUAGE: English RECORD TYPE: FULLTEXT
WORD COUNT: 482

(USE FORMAT 7 OR 9 FOR FULLTEXT)

... report those sales.

Taxpayers who routinely ignore Line 16 may get a letter from the state reminding them to calculate and pay the use tax. But there is no routine procedure for online, catalog and telephone retailers to report sales. Only when the taxpayer is audited does the state seek verification of those purchases, Denk said.

Those who choose to ignore the tax may be taking a risk -- or...

11/3,K/9

DIALOG(R)File 20:Dialog Global Reporter
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15703104 (USE FORMAT 7 OR 9 FOR FULLTEXT)
NewChannel Inc. Announces NewChannel 3.0 -- a Complete eSales and Lead Acquisition Solution; Solution Increases Customer Revenue Potential and Sales Productivity
BUSINESS WIRE
March 20, 2001
JOURNAL CODE: WBWE LANGUAGE: English RECORD TYPE: FULLTEXT
WORD COUNT: 610

(USE FORMAT 7 OR 9 FOR FULLTEXT)

... sales."

NewChannel 3.0 is currently available. Pricing is based on a monthly subscription fee, determined by each customer's specific needs.

About NewChannel

Based in Redwood City, CA, NewChannel is the first eBusiness service provider to deliver a Web-based sales channel that qualifies visitors and allows sales professionals to proactively contact the best prospects currently on the Web site. NewChannel's service provides companies with the capability to pre-qualify site visitors and allows a live sales professional to proactively interact with targeted prospects online, in real-time. As a hosted application...

11/3,K/10

DIALOG(R)File 20:Dialog Global Reporter
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13819416 (USE FORMAT 7 OR 9 FOR FULLTEXT)

Auctiva Launches Free Solution to Supplement eBay's Curtailed 'My Ebay' Service; 'YourBay' Helps Small Businesses Keep Records of eBay Auction Sales, While Limiting Load on eBay Servers

BUSINESS WIRE

November 16, 2000

JOURNAL CODE: WBWE LANGUAGE: English RECORD TYPE: FULLTEXT

WORD COUNT: 469

(USE FORMAT 7 OR 9 FOR FULLTEXT)

... a-glance summary of sellers' running and ended auctions. This dynamic summary allows users to determine the current state of their online sales and analyze critical metrics for successful online selling. YourBay is offered as a free service for users of Auctiva's Showcase.

"When eBay servers go down, everybody loses - sellers, buyers..."

11/3,K/11

DIALOG(R)File 20:Dialog Global Reporter
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13500881 (USE FORMAT 7 OR 9 FOR FULLTEXT)

A-share issue to fund new cures

H SHARES Winston Yau

SOUTH CHINA MORNING POST, p4

October 27, 2000

JOURNAL CODE: FSCP LANGUAGE: English RECORD TYPE: FULLTEXT

WORD COUNT: 279

... the issue of up to 30 million A shares to finance the development of new products, upgrade technology and expand its production and sales network.

The company, also listed as an A share in Shenzhen, did not state the issue price but said the value would be determined by the company's price-to-earnings ratio.

11/3,K/12

DIALOG(R)File 20:Dialog Global Reporter
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13469747 (USE FORMAT 7 OR 9 FOR FULLTEXT)

OrderTrust Adds Real-Time Fraud Screening, Online Gift Certificate, Payment and Tax Calculation Capabilities to Order Management Services

BUSINESS WIRE

October 25, 2000

Robert Finley

JOURNAL CODE: WBWE LANGUAGE: English RECORD TYPE: FULLTEXT
WORD COUNT: 809

(USE FORMAT 7 OR 9 FOR FULLTEXT)

... the payment process and increases payment options for customers, adding a level of flexibility in shopping online .
-- Tax Calculation Service -- determines sales tax, Provincial Sales Tax (PST)/ Goods and Services Tax (GST) and Value Added Tax (VAT) amounts for thousands of jurisdictions across the United States, Canada and Europe, simplifying...

11/3,K/13

DIALOG(R)File 20:Dialog Global Reporter
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13184004 (USE FORMAT 7 OR 9 FOR FULLTEXT)
Telco minister Alston says clear ALP would privatise Telstra
AAP NEWS
October 06, 2000
JOURNAL CODE: WAAP LANGUAGE: English RECORD TYPE: FULLTEXT
WORD COUNT: 313

(USE FORMAT 7 OR 9 FOR FULLTEXT)

The Government 's attack was based on a Macquarie Bank report saying senior ALP figures had discussed dividing Telstra up into its network and retail services .

ALP sources have confirmed finance spokesman Lindsay Tanner discussed the idea with the bank's...

11/3,K/14

DIALOG(R)File 20:Dialog Global Reporter
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12131445 (USE FORMAT 7 OR 9 FOR FULLTEXT)
Japanese Firm Invests in HyPerformix
PR NEWSWIRE
July 27, 2000
JOURNAL CODE: WPRW LANGUAGE: English RECORD TYPE: FULLTEXT
WORD COUNT: 411

(USE FORMAT 7 OR 9 FOR FULLTEXT)

... business expertise fostered through longtime experience in this market, BEST is dedicated to the marketing, sales , application support, and development of CAD/CAE software and systems.

About HyPerformix
HyPerformix is a products and services company that assures eBusiness performance with a unique formula for success that combines performance experts, state -of-the-art technology, and a methodology that is time-tested, fully proven, and scalable...

11/3,K/15

DIALOG(R)File 20:Dialog Global Reporter
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12046334 (USE FORMAT 7 OR 9 FOR FULLTEXT)
Casio, Mitsubishi Corp to set up Shanghai sales venture
AFX (AP)
July 21, 2000
JOURNAL CODE: WAXA LANGUAGE: English RECORD TYPE: FULLTEXT

Robert Finley

WORD COUNT: 138

(USE FORMAT 7 OR 9 FOR FULLTEXT)

Other details have yet to be determined, it added. Casio will transfer the sales divisions of its local subsidiaries in Zhongshan and Zhuhai to the venture, where about 60 employees will sell calculators, watches, digital cameras and other products, it said. Casio will also transfer the sales divisions of the remaining four local subsidiaries to the joint venture, and in July close...

11/3,K/16

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11700302 (USE FORMAT 7 OR 9 FOR FULLTEXT)

Noochee Solutions Announces General Availability for Noochee SmartMarket
BUSINESS WIRE
June 27, 2000
JOURNAL CODE: WBWE LANGUAGE: English RECORD TYPE: FULLTEXT
WORD COUNT: 783

(USE FORMAT 7 OR 9 FOR FULLTEXT)

... revenue and minimize costs while providing rich communications services such as FAXoIP, IP VPN, VoIP, local, long distance, and access. Success tomorrow will be determined by a service provider's ability to extend offerings to include information and outsourcing services such as e-commerce, WAP, video-on-demand, outsourced applications, domain portals, and a myriad of value-added broadband services. Noochee's SmartMarket V3.0 enables service providers to manage today's tactical and tomorrow's strategic business objectives by supporting a...

11/3,K/17

DIALOG(R)File 20:Dialog Global Reporter
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10867989 (USE FORMAT 7 OR 9 FOR FULLTEXT)

Tax issues on e-commerce
SECTION TITLE: Business Friday
Veronica A. Santos, SGV & Co.
PHILIPPINE DAILY INQUIRER, p2
May 05, 2000
JOURNAL CODE: WDPI LANGUAGE: English RECORD TYPE: FULLTEXT
WORD COUNT: 1851

(USE FORMAT 7 OR 9 FOR FULLTEXT)

... dividends, or rents/license fees/royalties. These classifications, however, tend to overlap. Property transactions, unlike service transactions, involve a transfer of interest in property. Property transactions may generate either sales proceeds or rents/license fees/royalties. E-commerce transactions are usually bundled property and service transactions for a single price.

In the United States, specific regulations determine the character of income derived from transactions involving computer programs, although they were actually issued...

11/3,K/18

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10765917 (USE FORMAT 7 OR 9 FOR FULLTEXT)

HomeSeekers.com Leads Future of Real Estate Industry -- with Global Technology Solutions and Services for Realty Professionals

BUSINESS WIRE

April 27, 2000

JOURNAL CODE: WBWE LANGUAGE: English RECORD TYPE: FULLTEXT

WORD COUNT: 868

(USE FORMAT 7 OR 9 FOR FULLTEXT)

... more visible presences, while revenues are derived primarily from the following:

Agent Web sites Agent web site sales , production and hosting
Reinnovators Broker specific programs and software
XMLS Web Computerized MLS data services
Realty 2000 Agent desktop productivity software
HomeSeekers.com Real estate magazines distributed in 5 states
Publications
Formulator Legal forms supplier
HMSK International Offices in Paris and Mexico City
Tech Services Custom web site applications
Company products include web-based Multiple Listing Services (a...

11/3,K/19

DIALOG(R)File 20:Dialog Global Reporter
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10610253 (USE FORMAT 7 OR 9 FOR FULLTEXT)

Go Daddy Software Announces WebSite Complete 2.0 - eCommerce Edition; Fast and Easy Way to Create an eCommerce-enabled Online Store

PR NEWSWIRE

April 17, 2000

JOURNAL CODE: WPRW LANGUAGE: English RECORD TYPE: FULLTEXT

WORD COUNT: 637

... automatically creates all the web pages needed to build an online store complete with integrated online shopping cart, online catalog , unlimited number of departments and products , online credit card processing, and automatically computed sales tax and shipping charges.

Website Complete 2.0 - eCommerce Edition maximizes customer convenience and customer service . The integrated online shopping cart allows shoppers to browse through the online catalog , purchase an unlimited number of items, and choose the method of payment. Website Complete 2.0 - eCommerce Edition automatically calculates all charges, including state and local sales tax, shipping and handling.

11/3,K/20

DIALOG(R)File 20:Dialog Global Reporter
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10343902 (USE FORMAT 7 OR 9 FOR FULLTEXT)

Bill Banning Internet Tax Ready for Senate

William Glanz

KRTBN KNIGHT-RIDDER TRIBUNE BUSINESS NEWS (WASHINGTON TIMES - WASHINGTON, D.C.)

March 31, 2000

JOURNAL CODE: KTWT LANGUAGE: English RECORD TYPE: FULLTEXT

WORD COUNT: 783

(USE FORMAT 7 OR 9 FOR FULLTEXT)

... faction of business leaders on the Internet tax commission. "Nexus" is the litmus test to determine whether a company has a physical presence

Robert Finley

in a state and whether a company selling goods on line should have to collect sales taxes -- the sticking point of the debate at the Dallas meeting last week.

The business...

11/3,K/21

DIALOG(R)File 20:Dialog Global Reporter
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09956302 (USE FORMAT 7 OR 9 FOR FULLTEXT)

Brett Bodine Appears for WorldBestBuy.com in NASCAR Jumbotron Commercial
PR NEWSWIRE

March 08, 2000

JOURNAL CODE: WPRW LANGUAGE: English RECORD TYPE: FULLTEXT
WORD COUNT: 608

(USE FORMAT 7 OR 9 FOR FULLTEXT)

... Saturday, and Sunday events.

NASCAR racing is the fastest growing professional sport in the United States , attracting a live attendance of over 9,000,000 (1998 figures).

As a leading Internet retail supersite, WorldBestBuy.com offers a huge selection of unique and high-quality products from around the world at deep discount prices. Its new WBB Auction area lets buyers...

11/3,K/22

DIALOG(R)File 20:Dialog Global Reporter
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09924631 (USE FORMAT 7 OR 9 FOR FULLTEXT)

San Jose Mercury News, Calif., ModemDriver Column
Dave Plotnikoff

KRTBN KNIGHT-RIDDER TRIBUNE BUSINESS NEWS (SAN JOSE MERCURY NEWS - CALIFORNIA)

March 05, 2000

JOURNAL CODE: KSJM LANGUAGE: English RECORD TYPE: FULLTEXT
WORD COUNT: 1273

(USE FORMAT 7 OR 9 FOR FULLTEXT)

... lost to untaxed Net sales is not a big deal just yet.

Forrester estimates that state and local governments lost \$525 million to e - commerce last year. That figure , while growing, is still less than one percent of overall sales tax revenues. The study said 20 percent of the goods sold online last year was taxed by states. Of all the states, California took the biggest hit...

11/3,K/23

DIALOG(R)File 20:Dialog Global Reporter
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09717249 (USE FORMAT 7 OR 9 FOR FULLTEXT)

Advance Paradigm, Inc. Awarded Contract to Provide Pharmacy Benefit Management Services to the State of Arkansas
PR NEWSWIRE

February 23, 2000

JOURNAL CODE: WPRW LANGUAGE: English RECORD TYPE: FULLTEXT
WORD COUNT: 511

... benefit program of the State of Arkansas. Effective March 1, 2000, Advance Paradigm will provide retail pharmacy network management, prescription drug claims processing, formulary management and related

Robert Finley

services to all covered employees of the state, including public school personnel. The agreement covers approximately 145,000 new lives.
"we are very...

11/3,K/24

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09606897 (USE FORMAT 7 OR 9 FOR FULLTEXT)

The Internet is your own pay-per-view

SECTION TITLE: FEATURES

PAMATATAU Richard

INFOTECH WEEKLY, 2 ed, p4

February 07, 2000

JOURNAL CODE: WIWY LANGUAGE: English RECORD TYPE: FULLTEXT

WORD COUNT: 983

(USE FORMAT 7 OR 9 FOR FULLTEXT)

... Telecom as a means to offer better service, will be investigated by the the new Government.

Just accept that the access figures will get bigger across the board and wonder why. (Look too at the industries it will support -- PC sales, software sales, computer services and education courses to name a few. Try not to get too carried away by e-commerce hype and view it as an important addition to what is already being done.)

One...

11/3,K/25

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09431262 (USE FORMAT 7 OR 9 FOR FULLTEXT)

California Senator Calls for Ban on Interstate Taxation of E-Commerce

Herbert A. Sample

KRTBN KNIGHT-RIDDER TRIBUNE BUSINESS NEWS (SACRAMENTO BEE - CALIFORNIA)

February 02, 2000

JOURNAL CODE: KSAB LANGUAGE: English RECORD TYPE: FULLTEXT

WORD COUNT: 603

(USE FORMAT 7 OR 9 FOR FULLTEXT)

... sales in the United States, that number could rise to 15 percent by 2003.

Many Internet retailers dislike collecting sales taxes because it increases the cost of their merchandise and because of the difficulty of calculating numerous taxing formulas among the states. But traditional retailers in fixed locations that must collect sales taxes believe they are disadvantaged...

11/3,K/26

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08915414 (USE FORMAT 7 OR 9 FOR FULLTEXT)

After Strong 1999, Charleston, S.C., Looks Forward to Good 2000

Jim Parker

KRTBN KNIGHT-RIDDER TRIBUNE BUSINESS NEWS (POST AND COURIER, CHARLESTON, S.C.)

December 27, 1999

JOURNAL CODE: KPAC LANGUAGE: English RECORD TYPE: FULLTEXT

WORD COUNT: 2132

(USE FORMAT 7 OR 9 FOR FULLTEXT)

... up an estimated 15 percent in the fourth quarter -- even with the looming competition of e-commerce.

Parish said local retail figures are for taxable sales only. And Internet purchases, just like mail-order buys, don't always include sales tax. And while online sales should top \$10 billion nationwide this year, that's still just 4 percent of total shopping purchases, he said.

"Christmas has been a disaster for e-tailers," Parish said. Sales are brisk, but delivery problems have left many online retailers -- who guarantee speedy shipments -- giving away merchandise, he said.

The forecasters adjusted two indicators downward after reports from the advisory board. The...

11/3, K/27

DIALOG(R)File 20:Dialog Global Reporter
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08690468 (USE FORMAT 7 OR 9 FOR FULLTEXT)

(B) OPINION: Few Internet Sales Escape U.S. Statisticians
KRTBN KNIGHT-RIDDER TRIBUNE BUSINESS NEWS (BRIDGE NEWS - NEW YORK)
December 13, 1999

JOURNAL CODE: KBNY LANGUAGE: English RECORD TYPE: FULLTEXT
WORD COUNT: 880

(USE FORMAT 7 OR 9 FOR FULLTEXT)

... sales and less than 5 percent of sales in typical gift categories. Not only are on-line holiday sales likely to be small relative to total retail spending, but in the main, they will be reflected in the government's usual retail sales figures.

Merchandise purchased from Internet sites that function as auction houses or brokers is captured in retail sales figures if the web site operator obtains the merchandise from traditional brick-and-mortar operations. This sample already includes some retailers that sell primarily on the Internet.

Internet sales by traditional retailers are reported along with those firms' mail-order, catalog and in-store...

11/3, K/28

DIALOG(R)File 20:Dialog Global Reporter
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08627692 (USE FORMAT 7 OR 9 FOR FULLTEXT)

AltaVista Taps BizRate For Web Merchant Rating Svc
NEWSBYTES

December 08, 1999

JOURNAL CODE: FNEW LANGUAGE: English RECORD TYPE: FULLTEXT
WORD COUNT: 216

(USE FORMAT 7 OR 9 FOR FULLTEXT)

... Shopping.com Web site.

BizRate.com said its merchant ratings reflect the actual experiences of online shoppers based on feedback collected at the point of sale at retail Web sites.

The Web services firm said its service has the unique ability to gauge the state of e-commerce on a continuous, real-time basis and determine what is important to online consumers.

The resulting report card, the firm said, grades a...

11/3,K/29
DIALOG(R)File 20:Dialog Global Reporter
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06548186
Corona Online for Thirsty Surfers
CORPORATE MEXICO (REFORMA (MEXICO))
August 04, 1999
JOURNAL CODE: WREM LANGUAGE: Spanish RECORD TYPE: ABSTRACT
WORD COUNT: 100

... Corona brand of beer, will begin taking orders online this month, but at first the service will be offered to residents of Mexico City only. The company expects online sales to be low, but is determined to reach all potential growth markets. Modelo controls 55 percent of the national beer market...

11/3,K/30
DIALOG(R)File 20:Dialog Global Reporter
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06202199 (USE FORMAT 7 OR 9 FOR FULLTEXT)
INTERNET SALES TAX IS PIE IN SKY
CRAIN'S DETROIT BUSINESS, p6
July 12, 1999
JOURNAL CODE: WCDB LANGUAGE: English RECORD TYPE: FULLTEXT
WORD COUNT: 324

(USE FORMAT 7 OR 9 FOR FULLTEXT)

... continue to shrink, compared with the economy as a whole. Also, let's not forget catalog shopping. Theoretically, Michigan residents are supposed to keep track of their catalog and Internet purchases and calculate the 6 percent sales tax on their annual state income tax returns. It's an uncollectable tax, which explains why it netted a paltry...

11/3,K/31
DIALOG(R)File 20:Dialog Global Reporter
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03232525
Shop till your mouse drops: Net that bargain: Australian businesses - and shoppers - should cash in on the booming cyber market
David Braue
ABIX - AUSTRALASIAN BUSINESS INTELLIGENCE (BULLETIN) , p48
February 10, 1998
JOURNAL CODE: WTBU LANGUAGE: English RECORD TYPE: ABSTRACT
WORD COUNT: 159

... online shopping. In February, 1998, a survey of online merchants has found that 9 million Internet users have purchased over \$US1bn (\$A1.5bn) worth of goods in the last quarter of 1997. United States companies are leading and sales figures suggest that many users are content with the encryption built into Web browsers. Retailer Lowes Menswear was the first Australian chain to go online by offering discounted catalogue items...

File 2:INSPEC 1898-2007/May w3
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(c) 2007 The New York Times
File 475:wall Street Journal Abs 1973-2007/May 31
(c) 2007 The New York Times
File 583:Gale Group Globalbase(TM) 1986-2002/Dec 13
(c) 2002 The Gale Group

Set Items Description
S1 2505047 ONLINE OR ON()LINE OR INTERNET OR WWW OR WEB OR CYBER OR V-
IRUTAL OR NETWORK?? OR DIGITAL?? OR COMPUTERI?ED OR COMPUTER(-
)BASED OR REMOTE OR REMOTELY OR CATALOG? ? OR CATALOGUES
S2 37122 S1(2N)(PURCHAS???) OR BUYING OR BUY OR TRANSACT???) OR BOUGHT
OR SELL OR SELLING OR SOLD OR SALE OR SALES OR SHOPP???) OR T-
RADE? ? OR TRADING OR RETAIL???)
S3 64655 S2 OR (ETAIL???) OR E()TAIL???) OR ECOMMERCE OR E()COMMERCE -
OR ESHOPP???) OR E()SHOPP???) OR EBUSINESS OR E()BUSINESS)
S4 1999 (MERCHANDISE OR GOODS OR WARES OR PRODUCT? ? OR PRODUCE OR
COMMODIT???) OR SERVICE? ? OR PURCHASES)(20N)((SALE OR SALES OR
EXCISE OR CONSUMPTION OR RETAIL OR VALUE()ADDED OR VAT)(2N)(-
TAX OR TAXED OR TAXES OR TAXING OR TAXATION OR TAXABLE))
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NG OR FIGURE???) OR COMPUTE OR COMPUTED OR DETERMIN???) OR FORM-
ULA???)
S7 0 S3 AND S4 AND S6
S8 55 S3(F)S4(F)S5
S9 32 S8 NOT PY>2001

9/3,K/1 (Item 1 from file: 35)
DIALOG(R)File 35:Dissertation Abs Online
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01853544 ORDER NO: AADAA-I3028011

An empirical investigation into the relationship between electronic commerce and state and local governments' sales and use taxes

Author: Cox, Sharon Patricia

Degree: Ph.D.

Year: 2001

Corporate Source/Institution: University of Kentucky (0102)

Source: VOLUME 62/10-A OF DISSERTATION ABSTRACTS INTERNATIONAL.

PAGE 3462. 141 PAGES

ISBN: 0-493-40226-8

The unprecedented growth of the Internet and electronic commerce (e - commerce) has drawn attention from academicians, practitioners, and government leaders. One specific area of concern is the relationship between e - commerce and state and local sales and use taxes. This study examines this relationship between e - commerce and sales and use taxes .

First the probability of purchasing online is estimated using multinomial logit analysis for a number of commodities and a service . Next a model of online spending is developed and estimated using ordinary least squares regression...

...purchase location choice. Consistent with the results for location of purchase, the relationship between the sales tax rate and online spending was also insignificant. However the results suggest that online spending behavior is different for purchases totaling less than \$50 compared to those greater than \$50. Comparing the elasticity for online spending to aggregate discretionary spending does not reveal a significant difference with respect to the sales tax rate. However, it is clear that individuals' demographic characteristics for online purchases are different from those of aggregate purchases . Specifically, males, those people with higher earnings, and managers tend to purchase more online than their counterparts. Comparatively, for aggregate purchasing, the effect of gender, income and occupation is insignificant.

This study adds to the existing e - commerce literature in three ways. First, the probability of making online purchases for several commodities is estimated. Prior empirical work in this area has been limited to...

...online spending from total discretionary spending. And third, the sensitivity of the sales tax to e - commerce spending compared to total aggregate discretionary spending is examined.

9/3,K/2 (Item 2 from file: 35)
DIALOG(R)File 35:Dissertation Abs Online
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01823449 ORDER NO: AADAA-I3007072

Perceptions of rural South Dakota consumers regarding the impact of technology on access to products

Author: Lyons, Nancy N.

Degree: Ed.D.

Year: 2001

Corporate Source/Institution: University of South Dakota (0203)

Source: VOLUME 62/03-A OF DISSERTATION ABSTRACTS INTERNATIONAL.

PAGE 1145. 101 PAGES

ISBN: 0-493-16443-X

...and acquisition of consumer products. An initial sample of 735 rural South Dakotans residing in towns with a population of less than 10,000 was drawn by using random sampling, with...

...for restaurant information. Actual products in the store were consulted for information on home furnishings. Local stores were the source most frequently cited for actual products purchased in the last six months prior to taking the survey. Local stores also provided consumers with greatest shopping satisfaction. Little satisfaction was expressed with Internet and television shopping , and fewer respondents had used these shopping mechanisms. They used the Internet more for E...

...were the shopping criteria that mattered most to them. They showed an overwhelming loyalty to local stores for the purchase of nearly all products. They were not particularly pressured for time. Internet shopping did not fit their lifestyle, and they had neutral feelings toward innovation. They were concerned that the money they pay in sales taxes remain in their local communities. College graduates and those with higher incomes used the Internet to research or purchase goods and services significantly more frequently than the other rural consumers.

Rogers' innovation diffusion theory indicates...

...the innovation. The rural consumers are in the decision-making stage regarding the innovation of Internet shopping now. Therefore, rural retailers may need to proceed carefully with the establishment of websites, extension...

9/3,K/3 (Item 3 from file: 35)
DIALOG(R)File 35:Dissertation Abs Online
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01788217 ORDER NO: AADAA-I9998891
The impact of electronic commerce (e-commerce) on sales tax revenue
Author: Pinkowski, Jack
Degree: Ph.D.
Year: 2001
Corporate Source/Institution: Florida Atlantic University (0119)
Source: VOLUME 61/12-A OF DISSERTATION ABSTRACTS INTERNATIONAL.
PAGE 4945. 210 PAGES
ISBN: 0-493-07048-6

This study deals with the impact of electronic commerce (e - commerce) on sales tax revenues in Florida. It uses econometric modeling to forecast taxable retail sales...

...during the 31 years before electronic commerce but declined to -13.7% during the e - commerce period. Modifications in the forecast model to include e - commerce variables are set forth.

Potential variables for electronic commerce relate to growth in the Internet...

...for 1995-1999 based on the earlier model.

The impacts of electronic commerce on government revenues include equitable access to the Internet, inter-jurisdictional competition, fiscal disparities, public choice, globalization, proposals for a national sales tax , value added tax (VAT), use taxes , taxability of services , and the moratorium on Internet taxation. Legal issues regarding interstate commerce are included. The implications for government finance are summarized in the conclusions.

A new theoretical concept, the "dual dilemma,"...

...resources, which fund programs with an equitable tax burden, is pitted against competing economic concerns. E - commerce challenges both sides. Economic development and tax expenditures policy forgo revenue to promote growth but...

Robert Finley

9/3,K/4 (Item 1 from file: 99)
DIALOG(R)File 99:Wilson Appl. Sci & Tech Abs
(c) 2007 The HW Wilson Co. All rts. reserv.

2402218 H.W. WILSON RECORD NUMBER: BAST01105578
Congress set to raise Internet tax issues
Preston, Mark;
American City & County v. 116 no15 (Oct. 2001) p. 18
DOCUMENT TYPE: Feature Article ISSN: 0149-337X

ABSTRACT: Congress has not indicated whether it will approve legislation requiring retailers to collect a remote sales tax from customers who make purchases online. The current moratorium expires on October 21, 2001. Local governments want to recoup the sales tax that was lost when retailers began conducting business over the Internet. A study by the University of Tennessee, Knoxville, found that failure to approve the Internet tax legislation could cost local governments up to \$20 billion a year. Online retailers are, however, lobbying for a 5-year extension, arguing that failure to extend the moratorium...

9/3,K/5 (Item 1 from file: 256)
DIALOG(R)File 256:TecInfoSource
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01056383 DOCUMENT TYPE: Product

PRODUCT NAME: E-Commerce Tax Report (056383)

Bureau of National Affairs Inc (568643)
1231 25th St NW #3-453
Washington, DC 20037 United States
TELEPHONE: (202) 452-4200

FILE SEGMENT: Directory

REVISION DATE: C

DESCRIPTORS: Accountants; Alerts; Content Providers; E - Commerce ;
Government Regulations; Law Firms; Legal; News Services ; Sales
Tax ; Tax Planning

9/3,K/6 (Item 2 from file: 256)
DIALOG(R)File 256:TecInfoSource
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00146994 DOCUMENT TYPE: Review

PRODUCT NAMES: Sales Tax (835494); E-Commerce (836109)

TITLE: It's time to do tax duty
AUTHOR: Staff
SOURCE: eweek, v20 n21 p44(1) May 26, 2003
ISSN: 1530-6283
HOMEPAGE: <http://www.eweb.com>

FILE SEGMENT: Review
RECORD TYPE: Product Analysis
GRADE: Product Analysis, NO Rating

REVISION DATE: 20030830

A bill passed the California state senate requires vendors to collect customer sales taxes for purchased made on their Web sites...

Robert Finley

...representations. If enacted, the law could be the first in a spate of like bills from states seeking to increase revenues with Internet taxation regulations that could overshoot their targets and make...

...use of tools currently available. Automated tools have been available for some time that allow e-commerce sites to track user activities to forecast future purchases, manage promotions and discounts, and point customers to related items. Software can do sales tax calculation for states in which a business has a presence, and with XML and Web services, maintaining precise sales tax data from states is not difficult. Online merchants who are not collecting customer sales taxes for all states in which they have a presence should begin doing so immediately.

9/3,K/7 (Item 3 from file: 256)
DIALOG(R)File 256:TecInfoSource
(c) 2007 Info.Sources Inc. All rts. reserv.

00142659 DOCUMENT TYPE: Review

PRODUCT NAMES: Sales Tax (835494); E-Commerce (836109)

TITLE: States Push to Require Online Sales Tax Collection
AUTHOR: Thibodeau, Patrick
SOURCE: Computerworld, v36 n45 p21(1) Nov 4, 2002
ISSN: 0010-4841
HOMEPAGE: <http://www.computerworld.com>

FILE SEGMENT: Review
RECORD TYPE: Product Analysis
GRADE: Product Analysis, No Rating

REVISION DATE: 20030130

Revenue-ravenous states want to simplify the sales tax system and require all online sellers of merchandise to collect taxes, and they are ramping up their efforts to do so. Such retailers...

...Mart, however, are concerned about the impact of the new tax-collection practices. Officials from states pushing to codify the rules for 'simplifying' the sales tax system are meeting in Chicago...

...streamlined sales tax plans. To get congressional approval for the required collection of taxes on Internet sales, companies have to have simpler ways to gather and pay taxes. When O. C. Tanner, a company that created the medals for the 2002 Winter Olympic Games, tested a remote transaction server in a pilot program for automated tax collection, the system worked well. A remote server was run by Taxware to process sales taxes on a customized Web site selling Olympics-related merchandise. However, the pilot was restricted to four states and the transaction load created by Tannermain retail systems would be much larger. Wal-Mart, however, would probably not use a remote transaction server to automate online sales tax processing. Instead, the retailer is interested in a plan being developed by the states in which a company's in-house tax systems would be certified compliant with sales...

9/3,K/8 (Item 1 from file: 474)
DIALOG(R)File 474:New York Times Abs
(c) 2007 The New York Times. All rts. reserv.

07890457 NYT Sequence Number: 729140010816
TECHNOLOGY BRIEFING INTERNET: GOVERNORS DRAFT SALES TAX APPEAL
New York Times, Col. 1, Pg. 6, Sec. C

Robert Finley

Thursday August 16 2001

ABSTRACT:

Group of more than 40 governors calls on Congress to allow states to develop system for collecting sales taxes on purchases made online; moratorium on Internet taxes expires in October; photo (S)

9/3,K/9 (Item 2 from file: 474)

DIALOG(R)File 474:New York Times Abs
(c) 2007 The New York Times. All rts. reserv.

07848799 NYT Sequence Number: 296368010308

ECONOMIC SCENE: FORGET TAXING INTERNET SALES. IN FACT, JUST FOREGET SALES TAXES ALTOGETHER

Varian, Hal R
New York Times, Col. 1, Pg. 2, Sec. C
Thursday March 8 2001

ABSTRACT:

Hal R Varian 'Economic Scene' column urges states to drop sales tax not only on Internet purchases but all on sales and substitute ways of raising revenue; says sales tax is one of worst taxes; holds sales taxes have three big defects from economic point of view; says first is that only 40 percent of expenditures are actually subject to sales tax because purchases of many forms of food and services are exempt in most places; holds second problem is that sales tax imposes double taxation on business purchases; says third problem is remote purchases; contends one economic cost of taxing local and remote sales differently is that it distorts business's decisions about where to locate; photo (M)

9/3,K/10 (Item 3 from file: 474)

DIALOG(R)File 474:New York Times Abs
(c) 2007 The New York Times. All rts. reserv.

07803404 NYT Sequence Number: 379999000928

FROM EUROPE, CREATIVE TAXATION
Tagliabue, John
New York Times, Col. 2, Pg. 1, Sec. C
Thursday September 28 2000

ABSTRACT:

European officials are pushing to adopt narrow but potentially far-reaching proposal to ensure that digital products bought in Europe over Internet do not escape value-added tax; legislation proposed in June by European Commission defines digital products like software and video programming downloaded by computer as services rather than goods; sales of digital products from outside Europe are only small fraction of that amount, policymakers are fretting over possible lost revenue; European governments depend on value-added tax for roughly 40 percent of their total revenue, while state sales taxes in US make up only about 25 percent of total state tax revenue; map; graphs; photo of European Commission internal market commissioner, Frits Bolkestein, who is...

9/3,K/11 (Item 4 from file: 474)

DIALOG(R)File 474:New York Times Abs
(c) 2007 The New York Times. All rts. reserv.

07799090 NYT Sequence Number: 943690000901

CALIFORNIA BILL ON WEB SALES TAX
New York Times, Col. 1, Pg. 2, Sec. C

Robert Finley

Friday September 1 2000

ABSTRACT:

California State Assembly passes bill that would require businesses with stores in California to collect state sales tax on purchases made over Internet ; Gov Gray Davis, who has indicated opposition to Internet taxes, has not said if he...

9/3,K/12 (Item 5 from file: 474)

DIALOG(R)File 474:New York Times Abs
(c) 2007 The New York Times. All rts. reserv.

07779175 NYT Sequence Number: 201790000511
HOUSE VOTES TO EXTEND BAN ON NEW INTERNET TAXES
New York Times, Col. 1, Pg. 11, Sec. C
Thursday May 11 2000

ABSTRACT:

...new Internet taxes until 2006; moratorium, which is due to expire in October 2001, forbids states to try to find new ways of taxing Internet use, like imposing taxes on monthly...

...future in Senate, does not directly address question of sales taxes; it would not stop states from trying to collect taxes for goods sold on Internet (M)

9/3,K/13 (Item 6 from file: 474)

DIALOG(R)File 474:New York Times Abs
(c) 2007 The New York Times. All rts. reserv.

07759511 NYT Sequence Number: 795828000212
LETTERS
Van Hook, Steven R
New York Times, Col. 4, Pg. 14, Sec. A
Saturday February 12 2000

ABSTRACT:

Letter from Steven R Van Hook wonders at costly government expense of tracking down hackers for their mischief while e-commerce companies lobby to extend sales tax exemptions for Internet purchases ; drawing (S)

9/3,K/14 (Item 7 from file: 474)

DIALOG(R)File 474:New York Times Abs
(c) 2007 The New York Times. All rts. reserv.

07694884 NYT Sequence Number: 236012990621
TAXING WEB WALLETS
Moynihan, Michael
New York Times, Col. 2, Pg. 15, Sec. A
Monday June 21 1999

ABSTRACT:

...Treasury Department official and senior fellow at Center for Strategic and International Studies, says Federal Government must address long-term tax consequences of allowing Americans to make purchases on Internet without paying sales taxes ; suggests extending the obligation to collect sales tax to Internet merchants after Internet Tax Freedom Act expires in 2001 and state and local taxing jurisdictions are again free to enact cyber-specific taxes (M)

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9/3,K/15 (Item 8 from file: 474)
DIALOG(R)File 474:New York Times Abs
(c) 2007 The New York Times. All rts. reserv.

07654029 NYT Sequence Number: 618357981228
DIGITAL COMMERCE
Caruso, Denise
New York Times, Col. 5, Pg. 3, Sec. C
Monday December 28 1998

ABSTRACT:

Rise of on - line sales is due in great measure to three-year tax moratorium, and it poses an increasing threat to states and localities, which depend on sales taxes for a third of their revenue; exemption intensifies a decades-old debate over taxing mail-order purchases that cross state lines; cartoon (M)

9/3,K/16 (Item 9 from file: 474)
DIALOG(R)File 474:New York Times Abs
(c) 2007 The New York Times. All rts. reserv.

07641831 NYT Sequence Number: 037575980927
DANGER: TANGLED WEB OF TAXES
Stevenson, Richard W
New York Times, Col. 1, Pg. 3, Sec. 4
Sunday September 27 1998

ABSTRACT:

States , which have had mixed success in collecting sales taxes on catalogue sales, face more complicated challenges in collecting taxes on sales via Internet ; consumers are technically liable for sales taxes , but companies must collect them only in states where they keep physical presence; graph of leading categories of goods selling online (M)

9/3,K/17 (Item 10 from file: 474)
DIALOG(R)File 474:New York Times Abs
(c) 2007 The New York Times. All rts. reserv.

06813851 NYT Sequence Number: 065692940320
A SALES TAX NOBODY KNOWS (OR PAYS)
New York Times, Col. 4, Pg. 14, Sec. 13CN
Sunday March 20 1994

ABSTRACT:

Connecticut tax officials estimate that state is losing \$15 million to \$60 million a year in tax revenue, largely because of rapid growth in mail order sales from catalogue merchants and home- shopping networks ; many residents do not even know they are supposed to pay sales , or use tax , on such merchandise ; compliance is voluntary, thus far (M)

9/3,K/18 (Item 1 from file: 475)
DIALOG(R)File 475:Wall Street Journal Abs
(c) 2007 The New York Times. All rts. reserv.

08121892 NYT Sequence Number: 000000011219
REGIONAL REPORT: CROSS COUNTRY
Wall Street Journal, Col. 4, Pg. 13, Sec. B
Wednesday December 19 2001

ABSTRACT:

States are stepping up efforts to get residents to pay 'use tax,' a levy due on catalog or Internet purchases when the retailer does not

Robert Finley

collect state sales tax ; in most states , this means filling out a special tax form, and states are trying to make the process easier (S)

9/3,K/19 (Item 2 from file: 475)
DIALOG(R)File 475:Wall Street Journal Abs
(c) 2007 The New York Times. All rts. reserv.

08092240 NYT Sequence Number: 000000010305
MINNESOTA'S GOV VENTURA TAKES ON CHALLENGE OF TAX OVERHAUL
PINKSTON, WILL
Wall Street Journal, Col. 1, Pg. 24, Sec. A
Monday March 5 2001

ABSTRACT:

Minnesota Gove Jesse Ventura is trying to overhaul state 's tax system; seeks to cut income, sales and property taxes , while seeking to extend sales to tax to Internet purchases and a broad range of professional services ; drawing (M)

9/3,K/20 (Item 3 from file: 475)
DIALOG(R)File 475:Wall Street Journal Abs
(c) 2007 The New York Times. All rts. reserv.

08050525 NYT Sequence Number: 000000000209
BOOKS, RECORDS WOULD ESCAPE SALES TAX IN STORES, ON WEB IN PROPOSAL TO PANE
SIMPSON, GLENN R; SIMPSON, GLENN R
Wall Street Journal, Col. 1, Pg. 8, Sec. B
Wednesday February 9 2000

ABSTRACT:

...to a federal advisory commission on Internet taxation; in exchange for agreeing to exempt these products from sales taxes plus a new tax break for telecommunications companies, state governments would gain new authority to collect other sales taxes on Internet and mail-order commerce across state lines (M)

9/3,K/21 (Item 4 from file: 475)
DIALOG(R)File 475:Wall Street Journal Abs
(c) 2007 The New York Times. All rts. reserv.

08009132 NYT Sequence Number: 000000990126
ONLINE: STATES CHAFE AS WEB SHOPPERS IGNORE SALES TAXES
SIMONS, JOHN
Wall Street Journal, Col. 3, Pg. 1, Sec. B
Tuesday January 26 1999

ABSTRACT:

States are chagrined over the loss of tax revenue on Internet purchases ; with the current law on Internet - sales taxation murky and a three-year moratorium on new tax rules in effect, most Internet shoppers pay no state or local taxes on online purchases ; US sales on the Internet totaled nearly \$8 billion last year; charts (M)

9/3,K/22 (Item 5 from file: 475)
DIALOG(R)File 475:Wall Street Journal Abs
(c) 2007 The New York Times. All rts. reserv.

07958799 NYT Sequence Number: 000000971105
BAN ON NEW TAXES FOR INTERNET SERVICES PASSES SENATE PANEL
Wall Street Journal, Col. 6, Pg. 6, Sec. B
Wednesday November 5 1997

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ABSTRACT:

Moratorium on new state and local taxes for Internet sales and services takes a step toward becoming a reality as the Senate Commerce Committee approves it 14...

9/3,K/23 (Item 6 from file: 475)
DIALOG(R)File 475:Wall Street Journal Abs
(c) 2007 The New York Times. All rts. reserv.

07921608 NYT Sequence Number: 000000961121
NET INTEREST: TAXING NET COMMERCE: DEVIL IS IN THE DETAILS
Weber, Thomas E
Wall Street Journal, Col. 4, Pg. 10, Sec. B
Thursday November 21 1996

ABSTRACT:

...are struggling with the question of how to apply sales taxes to goods and services sold online, while national governments wonder about potential international tax evasion on the borderless Internet; cartoon (M)

9/3,K/24 (Item 7 from file: 475)
DIALOG(R)File 475:Wall Street Journal Abs
(c) 2007 The New York Times. All rts. reserv.

06754277
TAX REPORT
Wall Street Journal, Col. 5, Pg. 1, Sec. A
Wednesday November 9 1994

ABSTRACT:

Six senators and two state groups have asked the FTC to halt ads by stores and mail-order companies telling buyers they do not owe sales tax on out-of-state or catalog purchases (S)

9/3,K/25 (Item 1 from file: 583)
DIALOG(R)File 583:Gale Group Globalbase(TM)
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09527055
London warns EU against internet tax
EUROPE: UK OPPOSED TO INTERNET TAX
Financial Times (FT) 17 May 2001 p.10
Language: ENGLISH

Proposals from the European Commission (EC) to extend value added tax (VAT) to electronic products such as music and software sold via the Internet are being opposed by the UK government. The proposal is designed to close a loophole that enables virtual goods to be sold without VAT while books and compact discs sold over the Internet are eligible to VAT. However, the UK is thought to be urging other European governments to delay a decision regarding the extension of VAT. Concerns have been raised that an extension of the tax could dissuade small businesses from selling over the Internet plus allow US companies to register in one country for VAT rather than all member states. However, there is agreement that current tax rules need to be reformed to end discrimination
...

9/3,K/26 (Item 2 from file: 583)
DIALOG(R)File 583:Gale Group Globalbase(TM)

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09355795

Calif. Bill seeks online sales tax

US: NEW TAX ON INTERNET PURCHASES AGREED
Los Angeles Times (AUD) 31 Aug 2000 online
Language: ENGLISH

A new law has been passed in California that requires companies with stores in the state to collect sales tax on products sold over the Internet. The legislation is believed to be the first of its kind in the US. Under...

... with stores in California would be required to collect the tax. Estimates suggest that the state would be able to raise an additional US\$ 14mn annually through Internet sales taxes, if it applied California's current sales tax rate of 7.25%.

9/3,K/27 (Item 3 from file: 583)

DIALOG(R)File 583:Gale Group Globalbase(TM)
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09300594

Brussels in push for VAT on internet sales
EUROPE: VAT LOOPHOLE ON INTERNET SALES CLOSED
Financial Times (FT) 05 Jun 2000 p.9
Language: ENGLISH

... companies will be taxed despite having no physical presence in the EU. The Commission wants virtual goods sold on the Internet such as software, music and information to be taxed in the same way as tangible goods. Under the rules, non-EU suppliers could register in one single EU state with a low cost jurisdiction thereby maintaining some competitive advantage over EU businesses.

9/3,K/28 (Item 4 from file: 583)

DIALOG(R)File 583:Gale Group Globalbase(TM)
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09228003

UK to fight Brussels over move to impose VAT on e-commerce
EUROPE: EC PLANS VAT ON E-COMMERCE
Computer Weekly (CRW) 20 Jan 2000 p.16
Language: ENGLISH

Member governments are being asked by the European Commission (EC) to back proposals that would make e-commerce services subject to Value Added Tax (VAT). Also, traditional bricks and mortar retailers such as Wal-Mart want an end to the exemption of e-commerce companies from Internet taxation and greater tax harmonisation. However, it is thought that a number of governments will oppose plans to introduce VAT on e-commerce. The EC plans to establish a single VAT registration site but this could prove problematic...

9/3,K/29 (Item 5 from file: 583)

DIALOG(R)File 583:Gale Group Globalbase(TM)
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09212534

Institute calls for sales levy after full recovery
HONG KONG: GOVERNMENT URGED TO WIDEN TAX BASE
South China Morning Post (XKT) 21 Dec 1999 p.b3
Language: ENGLISH

The Taxation Institute of Hong Kong has proposed the Hong Kong government to widen its tax base with more indirect taxes. Currently, the government heavily relies on personal income taxes and corporate taxes. It is suggested to introduce sales tax after local economy is fully recovered and also raise taxes on alcohol, tobacco and cosmetic products. More tax incentives should be provided to promote R&D, high tech and environment protection industries and e-commerce sectors. *

9/3,K/30 (Item 6 from file: 583)
DIALOG(R)File 583:Gale Group Globalbase(TM)
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06623047
PROPOSED TAXATION HOLIDAY FOR INTERNET FIRMS
NETHERLANDS: PLAN TO PROMOTE INTERNET COMMERCE
The Netherlander - Online (AML) 7 May 1998 p.1
Language: ENGLISH

... an attempt to encourage the growth of internet-based commerce - and Dutch exports - a Dutch government minister has proposed that all goods and services bought over the internet should be free of value-added tax for 3 years. Such a move would need the approval of the European competition authorities...

9/3,K/31 (Item 7 from file: 583)
DIALOG(R)File 583:Gale Group Globalbase(TM)
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06492741
Billions of dollars slip through the sales Net
AUSTRALIA: INTERNET TRADING DISASTROUS
The Australian Financial Review (AFR) 03 Jul 1997 P.1
Language: ENGLISH

... analysts, trading activities on the Internet are having disastrous effects on Australian retailers and the Government. As more consumers are buying their goods and services through the Internet, the already stagnant retail market is further worsened by 10-15%. Businesses that trade on the Internet have competitive advantages over the conventional retailers that exist physically. Internet traders can offer more...

... the trend is unchecked. Hence, retailers are very concerned about the situation and urge the government to take corrective actions immediately. The Federal government, on the other hand, might lose up to AU\$ 600 mn per year in sales...

... in the next 2 or 3 years if the situation were to continue. Meanwhile, the government has stepped up co-operation with the custom department to ensure imported goods are charged with sales tax.

9/3,K/32 (Item 8 from file: 583)
DIALOG(R)File 583:Gale Group Globalbase(TM)
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01460064
HOUSE SELECT REVENUE SUBCOMMITTEE APPROVES HOME SHOPPING TAX
US - HOUSE SELECT REVENUE SUBCOMMITTEE APPROVES HOME SHOPPING TAX
TV Digest (TVD) 16 November 1987 p5

The House Select Revenue Subcommittee has approved legislation that would force TV home shopping services and TV-cable direct sales marketers to

Robert Finley

impose sales taxes in 45 states and DCs. All interstate retailers would be affected, and only the retailers with annual sales below \$12.5m would escape. The proposal would raise \$2bn, but the Home Shopping Network claimed the move was unconstitutional. HSN received \$17.2m in sales tax for 9 states in 1987.

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File 347:JAPIO Dec 1976-2006/Dec(updated 070403)
(c) 2007 JPO & JAPIO
File 348:EUROPEAN PATENTS 1978-2007/ 200721
(c) 2007 European Patent Office
File 349:PCT FULLTEXT 1979-2007/UB=20070525UT=20070518
(c) 2007 WIPO/Thomson
File 350:Derwent WPIX 1963-2007/UD=200733
(c) 2007 The Thomson Corporation

Set	Items	Description
S1	2520948	ONLINE OR ON()LINE OR INTERNET OR WWW OR WEB OR CYBER OR V- IRTUAL OR NETWORK?? OR DIGITAL?? OR COMPUTERI?ED OR COMPUTER(-)BASED OR REMOTE OR REMOTELY OR CATALOG? ? OR CATALOGUES
S2	57478	S1(5N)(PURCHASE???) OR BUYING OR BUY OR TRANSACT???) OR BOUGHT OR SELL OR SELLING OR SOLD OR SALE OR SALES OR SHOPPING???) OR T- RADE? ? OR TRADING OR RETAIL???)
S3	64934	S2 OR (ETAIL???) OR E()TAIL???) OR ECOMMERCE OR E()COMMERCE - OR ESHOPPING???) OR E()SHOPPING???) OR EBUSINESS OR E()BUSINESS)
S4	1246	(SALE OR SALES OR EXCISE OR CONSUMPTION OR RETAIL OR VALUE- ()ADDED OR VAT)(2N)(TAX OR TAXED OR TAXES OR TAXING OR TAXATI- ON OR TAXABLE)
S5	282	S4(20N)(JURISDICTION? ? OR STATE OR STATES OR CITY OR CITI- ES OR LOCAL OR LOCALITY OR COUNTY OR COUNTIES OR GOVERNMENT? ? OR TOWN? ? OR MUNICIPAL???) OR TERRITORIAL OR PROVINCIAL OR P- ARISH???)
S6	47	S3(12N)S5
S7	14	S6(40N)(CALCULATE OR CALCULATED OR CALCULATES OR CALCULATI- NG OR FIGURE???) OR COMPUTE OR COMPUTED OR DETERMIN???) OR FORM- ULA???)
S8	14	S7 AND IC=(G06F OR G06Q)

Robert Finley

8/3,K/1 (Item 1 from file: 348)
DIALOG(R)File 348:EUROPEAN PATENTS
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01543082

Secure tax meter and certified service provider center for collecting sales and/or use taxes on sales that are made via the internet and/or catalog
Sicheres Steuermessinstrument und zugelassenes Dienstleistungsanbieterzentrum zum Sammeln von Verkaufen und/oder zur Anwendung von Steuern auf Verkaufe, die über das Internet und/oder einen Katalog gemacht werden
Mesure sécurisée de taxe et centre fournisseur de services certifiés pour la collecte de ventes et/ou utilisant les taxes sur les ventes réalisées via Internet et/ou un catalogue

PATENT ASSIGNEE:

PITNEY BOWES INC., (244957), World Headquarters, One Elmcroft Road, Stamford, Connecticut 06926-0700, (US), (Applicant designated States: all)

INVENTOR:

Ryan, Frederick W., Jr., 4 Naples Lane, Oxford, Connecticut 06748, (US)
Stelman, Vadim L., 503 Booth Hill Road, Trumbull, Connecticut 06611, (US)

LEGAL REPRESENTATIVE:

HOFFMANN - EITLE (101511), Patent- und Rechtsanwälte Arabellastrasse 4, 81925 München, (DE)

PATENT (CC, No, Kind, Date): EP 1286291 A1 030226 (Basic)

APPLICATION (CC, No, Date): EP 2002018287 020823;

PRIORITY (CC, No, Date): US 938158 010823

DESIGNATED STATES: DE; FR; GB

EXTENDED DESIGNATED STATES: AL; LT; LV; MK; RO; SI

INTERNATIONAL PATENT CLASS (V7): G06F-017/60

ABSTRACT WORD COUNT: 60

NOTE:

Figure number on first page: NONE

LANGUAGE (Publication,Procedural,Application): English; English; English

FULLTEXT AVAILABILITY:

Available Text	Language	Update	Word Count
CLAIMS A	(English)	200309	296
SPEC A	(English)	200309	4424
Total word count - document A			4720
Total word count - document B			0
Total word count - documents A + B			4720

INTERNATIONAL PATENT CLASS (V7): G06F-017/60

...SPECIFICATION to the taxing jurisdictions as existing data center agent systems do.

The secure tax meter calculates the tax rate for each transaction, securely maintains a record of all transactions, securely maintains an aggregate of all transactions for each tax jurisdiction, enables the taxing jurisdictions to remotely audit detailed transaction records, provides the taxing jurisdictions a mechanism to update tax rate tables, and enables a trusted third party agent to perform the sales tax administrative functions of a seller, relieving the seller of as much as possible of the...

8/3,K/2 (Item 2 from file: 348)
DIALOG(R)File 348:EUROPEAN PATENTS
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01543081

Secure tax meter for internet and/or catalog sales
Sicheres Gerät zum Berechnen von Steuern bei Internet- und/oder Katalogkaufern
Calculateur de taxes sécurisé pour la vente sur Internet ou sur catalogue

Robert Finley

PATENT ASSIGNEE:

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INVENTOR:

Ryan, Frederick W., Jr., 4 Naples Lane, Oxford, Connecticut 06748, (US)
Stelman, Vadim L., 503 Booth Hill Road, Trumbull, Connecticut 06611, (US)

LEGAL REPRESENTATIVE:

HOFFMANN - EITLE (101511), Patent- und Rechtsanwalte Arabellastrasse 4, 81925 Munchen, (DE)

PATENT (CC, No, Kind, Date): EP 1286290 A1 030226 (Basic)

APPLICATION (CC, No, Date): EP 2002018286 020823;

PRIORITY (CC, No, Date): US 938326 010823

DESIGNATED STATES: DE; FR; GB

EXTENDED DESIGNATED STATES: AL; LT; LV; MK; RO; SI

INTERNATIONAL PATENT CLASS (V7): G06F-017/60

ABSTRACT WORD COUNT: 104

NOTE:

Figure number on first page: 1

LANGUAGE (Publication,Procedural,Application): English; English; English

FULLTEXT AVAILABILITY:

Available Text	Language	Update	Word Count
CLAIMS A	(English)	200309	329
SPEC A	(English)	200309	4207
Total word count - document A			4536
Total word count - document B			0
Total word count - documents A + B			4536

INTERNATIONAL PATENT CLASS (V7): G06F-017/60

...ABSTRACT an remote sales, said method includes the steps of:

- a) collecting by sellers information regarding remote sales made by buyers;
- b) calculating by sellers securely the correct taxing jurisdictions sales and/or use tax to be paid by buyers for remote sales ;
- c) collecting by sellers from buyers the correct sales and/or use tax;
- d) transmitting...

...CLAIMS on remote sales, said method includes the steps of:

- a) collecting by sellers information regarding remote sales made by buyers;
- b) calculating by sellers securely the correct taxing jurisdictions sales and/or use tax to be paid by buyers for remote sales ;
- c) collecting by sellers from buyers the correct sales and/or use tax;
- d) transmitting...

8/3,K/3 (Item 1 from file: 349)

DIALOG(R)File 349:PCT FULLTEXT
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00878891 **Image available**

COLLECTING TAXES ON SALES THAT ARE MADE VIA THE INTERNET AND/OR CATALOG
PROCEDE DE PERCEPTION DE TAXES SUR DES VENTES EFFECTUEES SUR INTERNET ET/OU
SUR CATALOGUE

Patent Applicant/Assignee:

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BISHOP Kathleen A, 180 Thayer Pond Road, Wilton, CT 06897, US,
Legal Representative:

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Patent and Priority Information (Country, Number, Date):

Patent: WO 200213107 A1 20020214 (WO 0213107)

Application: WO 2001US24827 20010808 (PCT/WO US0124827)

Priority Application: US 2000634041 20000808

Designated States:

(Protection type is "patent" unless otherwise stated - for applications prior to 2004)

AE AG AL AM AT AU AZ BA BB BG BR BY BZ CA CH CN CO CR CU CZ DE DK DM DZ
EC EE ES FI GB GD GE GH GM HR HU ID IL IN IS JP KE KG KP KR KZ LC LK LR
LS LT LU LV MA MD MG MK MN MW MX MZ NO NZ PL PT RO RU SD SE SG SI SK SL
TJ TM TR TT TZ UA UG UZ VN YU ZA ZW
(EP) AT BE CH CY DE DK ES FI FR GB GR IE IT LU MC NL PT SE TR
(OA) BF BJ CF CG CI CM GA GN GQ GW ML MR NE SN TD TG
(AP) GH GM KE LS MW MZ SD SL SZ TZ UG ZW
(EA) AM AZ BY KG KZ MD RU TJ TM

Publication Language: English

Filing Language: English

Fulltext Word Count: 3773

Main International Patent Class (v7): G06F-017/60

International Patent Class (v7): G06F-017/00

Fulltext Availability:

Claims

Claim

1 . A method for collecting sales and/or use taxes on remote sales , said method includes the steps of:
A) collecting information regarding remote sales made by buyers;
B) calculating the correct taxing jurisdictions sales and/or use tax to be paid by buyers for remote sales ;
C) collecting by sellers from buyers the correct sales and/or use tax;
D) collecting...

...taxing jurisdictions.

18 The method claimed in claim 1, wherein an agent pays each taxing jurisdiction for taxes that are due that taxing jurisdiction .

19 A method for collecting sales and/or use taxes on remote sales , said method includes the steps of:
A) collecting information regarding remote sales made by buyers;
B) calculating the correct taxing jurisdictions sales and/or use tax to be paid by buyers for remote sales ;
C) collecting by sellers from buyers the correct sales and/or use tax;
D) collecting...

...claim 19, further including the step of:
examining cancelled transactions.

28 A method for collecting sales and/or use taxes on remote sales , said method includes the steps of:
A) collecting information regarding remote sales made by buyers;
B) calculating the correct taxing jurisdictions sales and/or use tax to be paid

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by buyers for remote sales ;

- 12

C) collecting by sellers from buyers the correct sales and/or use tax;
D...

8/3,K/4 (Item 2 from file: 349)

DIALOG(R)File 349:PCT FULLTEXT
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00878890 **Image available**

OBTAINING TAXES ON SALES THAT ARE MADE VIA THE INTERNET AND/OR CATALOG
PROCEDE DE TAXATION DES VENTES EFFECTUEES SUR INTERNET ET/OU SUR CATALOGUE
Patent Applicant/Assignee:

PITNEY BOWES INC, 1 Elmcroft Road, Stamford, CT 06926, US, US (Residence)
, US (Nationality)

Inventor(s):

RYAN Frederick W Jr, 4 Naples Lane, Oxford, CT 06478, US,

Legal Representative:

MEYER Robert E (agent), Pitney Bowes Inc., 35 Waterview Drive, Shelton,
CT 06484, US,

Patent and Priority Information (Country, Number, Date):

Patent: WO 200213106 A1 20020214 (WO 0213106)

Application: WO 2001US24814 20010808 (PCT/WO US0124814)

Priority Application: US 2000634040 20000808

Designated States:

(Protection type is "patent" unless otherwise stated - for applications
prior to 2004)

AE AG AL AM AT AU AZ BA BB BG BR BY BZ CA CH CN CO CR CU CZ DE DK DM DZ
EC EE ES FI GB GD GE GH GM HR HU ID IL IN IS JP KE KG KP KR KZ LC LK LR
LS LT LU LV MA MD MG MK MN MW MX MZ NO NZ PL PT RO RU SD SE SG SI SK SL
TJ TM TR TT TZ UA UG UZ VN YU ZA ZW
(EP) AT BE CH CY DE DK ES FI FR GB GR IE IT LU MC NL PT SE TR
(OA) BF BJ CF CG CI CM GA GN GQ GW ML MR NE SN TD TG
(AP) GH GM KE LS MW MZ SD SL SZ TZ UG ZW
(EA) AM AZ BY KG KZ MD RU TJ TM

Publication Language: English

Filing Language: English

Fulltext Word Count: 4138

Main International Patent Class (v7): G06F-017/60

Fulltext Availability:

Claims

Claim

... taxes paid on
remote sales, said method includes the steps of:
A) collecting information regarding remote sales made by buyers;
B) calculating the correct taxing jurisdictions sales and/or use
tax to be
paid by buyers for remote sales ;
C) collecting by sellers the correct sales and/or use tax;
D) collecting by an...
...taxes paid on remote sales, said method includes the steps of:
A) collecting information regarding remote sales made by
buyers;
13) calculating the correct taxing jurisdictions sales and/or use
tax to be paid by buyers for remote sales ;
C) collecting by sellers from buyers the correct sales and/or use
tax;
D) collecting...

8/3,K/5 (Item 3 from file: 349)

DIALOG(R)File 349:PCT FULLTEXT

Robert Finley

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00774518 **Image available**

COMPUTER-BASED SYSTEM FOR SIMPLIFICATION OF TAX COLLECTIONS AND REMITTANCES
FOR INTERNET AND MAIL ORDER COMMERCE
SYSTÈME INFORMATIQUE DESTINÉ À SIMPLIFIER LA PERCEPTION ET LE PAIEMENT DES
TAXES LIÉES À LA VENTE PAR INTERNET ET PAR CORRESPONDANCE

Patent Applicant/Inventor:

TARICANI Joseph F Jr, P.O. Box 674, Herndon, VA 20172-0674, US, US
(Residence), US (Nationality)

Legal Representative:

LYTLE Bradley D (et al) (agent), Oblon, Spivak, McClelland, Maier &
Neustadt, P.C., Crystal Square Five, Fourth Floor, 1755 Jefferson Davis
Highway, Arlington, VA 22202, US,

Patent and Priority Information (Country, Number, Date):

Patent: WO 200108064 A1 20010201 (WO 0108064)

Application: WO 2000US19551 20000726 (PCT/WO US0019551)

Priority Application: US 99145270 19990726; US 99148285 19990811; US
99165657 19991116

Designated States:

(Protection type is "patent" unless otherwise stated - for applications
prior to 2004)

AL AM AT AU AZ BA BB BG BR BY CA CH CN CU CZ DE DK EE ES FI GB GE GH GM
HR HU ID IL IS JP KE KG KP KR KZ LC LK LR LS LT LU LV MD MG MK MN MW MX
NO NZ PL PT RO RU SD SE SG SI SK SL TJ TM TR TT UA UG US UZ VN YU ZW
(EP) AT BE CH CY DE DK ES FI FR GB GR IE IT LU MC NL PT SE
(OA) BF BJ CF CG CI CM GA GN GW ML MR NE SN TD TG
(AP) GH GM KE LS MW MZ SD SL SZ TZ UG ZW
(EA) AM AZ BY KG KZ MD RU TJ TM

Publication Language: English

Filing Language: English

Fulltext Word Count: 13461

Main International Patent Class (v7): G06F-017/60

Fulltext Availability:

Detailed Description

Detailed Description

... limited in their ability to require out-of-state businesses with no
physical presence in their state, e.g., mail-order or Internet
sellers, to collect sales taxes that are due from purchases made by
residents in their state. The determining factor as to whether a
state can require a seller to collect its sales taxes is a detected
"nexus", physical presence (or lack thereof), on the part of the seller,
which determines collection responsibility. In the example noted above,
the state of Maryland cannot compel the seller...

...place an obligation on the purchaser of that state to pay the required
tax (as determined by state sales tax provisions) whether the tax is
collected by the seller or not (i.e., the burden is placed on the buyer
to voluntarily pay the tax). Certain states also have a "Use" tax which
can be levied on such sales in lieu of a sales tax, but which is
generally at the same rate as the state sales tax. The reality is,
however, that such purchasers of mail-order and Internet sales will
rarely voluntarily pay the required sales or use tax, therefore
violating use tax laws in their state.

Further, state revenue agencies are severely disadvantaged if the
seller does not collect the required tax because...an overall process
control system operation in the

further embodiment of the present invention of Figure 6;

Figure 13 is a flow diagram of a process flow of a conventional
single-jurisdiction

transaction including sales tax collection and remittance;

Figure 14 is a block diagram illustrating a burden that would be placed

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on a remote seller if required to collect sales taxes on behalf of different jurisdictions ; Figure 15 is a block diagram showing a network architecture according to the present invention that...

8/3,K/6 (Item 4 from file: 349)
DIALOG(R)File 349:PCT FULLTEXT
(c) 2007 WIPO/Thomson. All rts. reserv.

00764274 **Image available**
METHOD AND APPARATUS FOR FACILITATING ANONYMOUS TRANSACTIONS
PROCEDE ET APPAREIL PERMETTANT DE FAVORISER DES TRANSACTIONS ANONYMES
Patent Applicant/Inventor:

SINGHAL Tara Chand, P.O. Box 5075, Torrance, CA 90510, US, US (Residence)
, US (Nationality)

Legal Representative:

ROEDER Steven G, The Law Office of Steven G. Roeder, 5560 Chelsea Avenue,
La Jolla, CA 92037, US

Patent and Priority Information (Country, Number, Date):

Patent: WO 20007701 A1 20001221 (WO 007701)

Application: WO 2000US15786 20000608 (PCT/WO US0015786)

Priority Application: US 99139101 19990612; US 99144737 19990721; US
2000531705 20000320

Designated States:

(Protection type is "patent" unless otherwise stated - for applications
prior to 2004)

AE AL AM AT AU AZ BA BB BG BR BY CA CH CN CR CU CZ DE DK DM EE ES FI GB
GD GE GH GM HR HU ID IL IN IS JP KE KG KP KR KZ LC LK LR LS LT LU LV MA
MD MG MK MN MW NO NZ PL PT RO RU SD SE SG SI SK SL TJ TM TR TT TZ UA
UG US UZ VN YU ZA ZW
(EP) AT BE CH CY DE DK ES FI FR GB GR IE IT LU MC NL PT SE
(OA) BF BJ CF CG CI CM GA GN GW ML MR NE SN TD TG
(AP) GH GM KE LS MW MZ SD SL SZ TZ UG ZW
(EA) AM AZ BY KG KZ MD RU TJ TM

Publication Language: English

Filing Language: English

Fulltext Word Count: 20032

Main International Patent Class (v7): G06F-017/60

Fulltext Availability:

Detailed Description

Detailed Description

... centralized by the privacy system 12 and thus handled in a more
efficient manner.

Each county, state or city government entity 19 may have a
different use/ sales tax . On the Internet transactions, the
collection of sales tax by merchant 22 is
currently under dispute. The merchant 22 now has to track and calculate
use/sales tax. In contrast, with the present invention, the privacy
system 12 maintains the...

8/3,K/7 (Item 5 from file: 349)
DIALOG(R)File 349:PCT FULLTEXT
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00566628 **Image available**
POINT OF SALE TAX REPORTING AND AUTOMATIC COLLECTION SYSTEM WITH TAX
REGISTER
SYSTEME DE DECLARATION ET DE RECOUVREMENT AUTOMATIQUE DES TAXES POUR POINT
DE VENTE, COMPORTANT UN REGISTRE DES TAXES
Patent Applicant/Assignee:

FRANCISCO Paul A,

Robert Finley

PETSCHAUER Frederick J,
Inventor(s):

FRANCISCO Paul A,
PETSCHAUER Frederick J,

Patent and Priority Information (Country, Number, Date):

Patent: WO 200030001 A1 20000525 (WO 0030001)
Application: WO 99US2666 19990208 (PCT/WO US9902666)
Priority Application: US 98195105 19981118

Designated States:

(Protection type is "patent" unless otherwise stated - for applications prior to 2004)

AT BE CH CY DE DK ES FI FR GB GR IE IT LU MC NL PT SE

Publication Language: English

Fulltext Word Count: 6975

Main International Patent Class (v7): G06F-017/60

Fulltext Availability:

Detailed Description

English Abstract

...automatic tax collection system including a tax register (205) at a retailer location processes and calculates the amount of sales or use tax due to the Government by a consumer on purchases made via the Internet, by mail, or any retail location (213). During the time of the transaction when payment is made by credit card...

Detailed Description

... summary form 1099 via network

216. Network 216 may be the Internet throughout the entire Figure 6 system or, alternatively, may be partially the Internet (packet switched network) and otherwise via the public switched telephone network (PSTN) or the like.

In a manner consistent with Figure 6, appropriate State and Federal Government Agencies automatically receive their tax information, including use tax and sales tax dollars, when consumers purchase goods or products over the Internet, via catalog, direct mail, televised shopping clubs, etc. 216 where enforcement of "use tax" payment is otherwise difficult given conventional systems. In sum, the Figure 6 system is an improvement over the prior art which will permit governments to save...

8/3,K/8 (Item 6 from file: 349)
DIALOG(R)File 349:PCT FULLTEXT
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00509176 **Image available**
COMPUTER-BASED SYSTEM, COMPUTER PROGRAM PRODUCT AND METHOD FOR RECOVERING TAX REVENUE
SYSTEME INFORMATISE, PROGRAMMES INFORMATIQUES, ET PROCEDES ASSOCIES, DE RECOUVREMENT DES RECETTES FISCALES

Patent Applicant/Assignee:

TARICANI Joseph F Jr,

Inventor(s):

TARICANI Joseph F Jr,

Patent and Priority Information (Country, Number, Date):

Patent: WO 9940528 A1 19990812
Application: WO 99US1478 19990209 (PCT/WO US9901478)
Priority Application: US 9874357 19980210; US 9876502 19980302; US 9882554 19980421; US 9878616 19980514

Designated States:

(Protection type is "patent" unless otherwise stated - for applications

prior to 2004)

AL AM AT AU AZ BA BB BG BR BY CA CH CN CU CZ DE DK EE ES FI GB GD GE GH
GM HR HU ID IL IN IS JP KE KG KP KR KZ LC LK LR LS LT LU LV MD MG MK MN
MW MX NO NZ PL PT RO RU SD SE SG SI SK SL TJ TM TR TT UA UG UZ VN YU ZW
GH GM KE LS MW SD SZ UG ZW AM AZ BY KG KZ MD RU TJ TM AT BE CH CY DE DK
ES FI FR GB GR IE IT LU MC NL PT SE BF BJ CF CG CI CM GA GN GW ML MR NE
SN TD TG

Publication Language: English

Fulltext Word Count: 12780

Main International Patent Class (v7): G06F-017/60

Fulltext Availability:

Detailed Description

Detailed Description

... limited in their ability to require out-of-state businesses with no physical presence in their state, e.g., mail-order or Internet sellers, to collect sales taxes that are due from purchases made by residents in their state. The determining factor as to whether a state can require a seller to collect its sale taxes is a detected "nexus", physical presence (or lack thereof), on the part of the seller, which determines collection responsibility. In the example noted above, the state of Maryland cannot compel the seller...place an obligation on the purchaser of that state to pay the required tax (as determined by state sales tax provisions) whether the tax is collected by the seller or not (i.e., the burden is placed on the buyer to voluntarily pay the tax). Certain states also have a "Use" tax which can be levied on such sales in lieu of a sales tax, but which is generally at the same rate as the state sales tax. The reality is, however, that such purchasers of mail-order and Internet sales will rarely voluntarily pay the required sales or use tax. Further, state revenue agencies are severely disadvantaged if the seller does not collect the required tax because the state revenue agency rarely finds out that a sale was made, and thus is unaware of the taxable sale. Since revenue agencies are not aware of such sales transactions, and as consumers rarely voluntarily

...

8/3,K/9 (Item 1 from file: 350)

DIALOG(R)File 350:Derwent WPIX

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0015787551 - Drawing available

WPI ACC NO: 2004-675745/200466

XRXPX Acc No: N2004-535501

Transaction sales -related tax calculation method e.g. for online transaction, involves determining transaction tax amounts for each tax jurisdiction according to transaction information and tax rules data

Patent Assignee: ELECTRONIC DATA SYSTEMS CORP (ELDA-N)

Inventor: GROUNDS G A

Patent Family (2 patents, 106 countries)

Patent Number	Kind	Date	Number	Application Kind	Date	Update
US 20040181470	A1	20040916	US 2003453874	P	20030311	200466 B
			US 2003636305	A	20030807	
WO 2004081839	A2	20040923	WO 2004US6471	A	20040303	200466 E

Priority Applications (no., kind, date): US 2003453874 P 20030311; US 2003636305 A 20030807

Patent Details

Number Kind Lan Pg Dwg Filing Notes
US 20040181470 A1 EN 19 11 Related to Provisional US 2003453874

WO 2004081839 A2 EN

National Designated States,Original: AE AG AL AM AT AU AZ BA BB BG BR BW

Robert Finley

BY BZ CA CH CN CO CR CU CZ DE DK DM DZ EC EE EG ES FI GB GD GE GH GM HR
HU ID IL IN IS JP KE KG KP KR KZ LC LK LR LS LT LU LV MA MD MG MK MN MW
MX MZ NA NI NO NZ OM PG PH PL PT RO RU SC SD SE SG SK SL SY TJ TM TN TR
TT TZ UA UG US UZ VC VN YU ZA ZM ZW

Regional Designated States,Original: AT BE BG BW CH CY CZ DE DK EA EE ES
FI FR GB GH GM GR HU IE IT KE LS LU MC MW MZ NL OA PL PT RO SD SE SI SK
SL SZ TR TZ UG ZM ZW

Transaction sales -related tax calculation method e.g. for online transaction , involves determining transaction tax amounts for each tax jurisdiction according to transaction information and tax rules data

Class Codes

International Classification (Main): G06F-017/60

8/3,K/10 (Item 2 from file: 350)
DIALOG(R)File 350:Derwent WPIX
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0015332965 - Drawing available
WPI ACC NO: 2005-683217/200570

XRPX Acc No: N2005-560442

Sales and use tax recovery method, involves calculating sales and use tax liability on transaction data using geocoding matching techniques, after storing sale and purchase transaction data

Patent Assignee: HOLBERT K (HOLB-I); MAO L (MAOL-I); SEJMAN M (SEJM-I)

Inventor: HOLBERT K; MAO L; SEJMAN M

Patent Family (1 patents, 1 countries)

Patent Application

Number	Kind	Date	Number	Kind	Date	Update
US 20050216351	A1	20050929	US 2004544307	P	20040217	200570 B
			US 200558466	A	20050215	

Priority Applications (no., kind, date): US 2004544307 P 20040217; US 200558466 A 20050215

Patent Details

Number	Kind	Lan	Pg	Dwg	Filing Notes	
US 20050216351	A1	EN	14	5	Related to Provisional	US 2004544307

Class Codes

International Classification (Main): G06F-017/60

Original Publication Data by Authority

Claims:

1. A method for recovery of sales and use tax related to a purchase on cross- state direct sale , mail order , and electronic commerce/ internet using a Tax Recovery Center, comprising the steps of:storing vendors transactions activities on a Tax Recovery Center or...

...related to said transaction on cross-state direct sale, mail order, and electronic commerce; and calculating sales and use tax liability on said transactions data using geocoding matching techniques.

8/3,K/11 (Item 3 from file: 350)

DIALOG(R)File 350:Derwent WPIX

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0013308408 - Drawing available

WPI ACC NO: 2003-395451/200338

XRPX Acc No: N2003-315854

Robert Finley

Collection method for sales and use taxes on remote sales, involves using agent to collect calculated tax paid by buyer from seller and to pay collected tax to taxing jurisdiction where it is due

Patent Assignee: PITNEY BOWES INC (PITB)

Inventor: RYAN F W; STELMAN V L

Patent Family (2 patents, 31 countries)

Patent Number	Kind	Date	Number	Kind	Date	Update
EP 1286291	A1	20030226	EP 200218287	A	20020823	200338 B
US 20030040992	A1	20030227	US 2001938158	A	20010823	200338 E

Priority Applications (no., kind, date): US 2001938158 A 20010823

Patent Details

Number	Kind	Lan	Pg	Dwg	Filing Notes
EP 1286291	A1	EN	13	5	

Regional Designated States, Original: AL AT BE BG CH CY CZ DE DK EE ES FI
FR GB GR IE IT LI LT LU LV MC MK NL PT RO SE SI SK TR

Collection method for sales and use taxes on remote sales, involves using agent to collect calculated tax paid by buyer from seller and to pay collected tax to taxing jurisdiction where it is due

...NOVELTY - The method involves calculating the correct taxing jurisdiction's aggregate total sales and use tax to be paid by a buyer (11) to a seller (12) for remote sales transactions. The calculated tax is paid by the buyer to the seller. An agent collects the calculated tax from the seller and pays the taxing jurisdiction (17a-17n) where it is due.

Class Codes

International Classification (Main): G06F-017/60

Original Publication Data by Authority

Claims:

...said method includes the steps of: a) collecting by an agent seller's information regarding remote sales made by buyers; b) calculating the correct taxing jurisdiction's aggregate total sales and / or use tax to be paid by buyers to sellers for remote sales transactions; c) collecting by sellers from buyers the correct sales and/or use tax; d) collecting by an agent the correct sales and/or use tax received by sellers; and e) paying by an agent each taxing jurisdiction the taxes that are due...

...on remote sales, said method includes the steps of: a) collecting by sellers information regarding remote sales made by buyers; b) calculating securely the correct taxing jurisdictions sales and/or use tax to be paid by buyers for remote sales; c) collecting by sellers from buyers the correct sales and/or use tax; d) transmitting by a seller to an agent the aggregate totals of sales and use tax transactions; e) collecting by an agent the correct sales and/ or use tax received by sellers; and f) paying each taxing jurisdiction the taxes that are due.

8/3,K/12 (Item 4 from file: 350)
DIALOG(R)File 350:Derwent WPIX
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0013308407 - Drawing available

WPI ACC NO: 2003-395450/200338

XRPX Acc No: N2003-315853

Collection method for sales and use taxes on remote sales, involves transmitting aggregate totals of sales and use tax transactions to taxing jurisdiction and paying correct tax via seller

Patent Assignee: PITNEY BOWES INC (PITB)

Robert Finley

Inventor: RYAN F W; STELMAN V L

Patent Family (2 patents, 31 countries)

Patent Number	Kind	Date	Number	Kind	Date	Update
EP 1286290	A1	20030226	EP 200218286	A	20020823	200338 B
US 20030040972	A1	20030227	US 2001938326	A	20010823	200338 E

Priority Applications (no., kind, date): US 2001938326 A 20010823

Patent Details

Number	Kind	Lan	Pg	Dwg	Filing Notes
EP 1286290	A1	EN	13	5	

Regional Designated States, Original: AL AT BE BG CH CY CZ DE DK EE ES FI
FR GB GR IE IT LI LT LU LV MC MK NL PT RO SE SI SK TR

...NOVELTY - A seller (12) securely and correctly calculates taxing jurisdiction sales and use taxes to be paid by a buyer (11) for remote sales. The seller collects the calculated tax from the buyer. The seller transmits the aggregate totals of sales and use tax...

Class Codes

International Classification (Main): G06F-017/60

Original Publication Data by Authority

Original Abstracts:

...an remote sales, said method includes the steps of: a) collecting by sellers information regarding remote sales made by buyers; b) calculating by sellers securely the correct taxing jurisdictions sales and/or use tax to be paid by buyers for remote sales; c) collecting by sellers from buyers the correct sales and/or use tax; d) transmitting by a seller to a taxing jurisdiction the aggregate totals of sales and use tax transactions; and e) paying by a seller to a taxing jurisdiction the correct sales and/or use tax received by sellers.

Claims:

...on remote sales, said method includes the steps of: a) collecting by sellers information regarding remote sales made by buyers; b) calculating by sellers securely the correct taxing jurisdictions sales and/or use tax to be paid by buyers for remote sales; c) collecting by sellers from buyers the correct sales and/or use tax; d) transmitting by a seller to a taxing jurisdiction the aggregate totals of sales and use tax transactions; and e) paying by a seller to a taxing jurisdiction the correct sales and/or use tax received by sellers.

...

...on remote sales, said method includes the steps of: a) collecting by sellers information regarding remote sales made by buyers; b) calculating securely the correct taxing jurisdictions sales and/or use...

...c) collecting by sellers from buyers the correct sales and/or use tax; d) transmitting by a seller to a taxing jurisdiction the aggregate totals of sales and use tax transactions; and e) collecting by a taxing jurisdiction the correct sales and/or use tax received by sellers.

8/3,K/13 (Item 5 from file: 350)
DIALOG(R)File 350:Derwent WPIX
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0012266194 - Drawing available
WPI ACC NO: 2002-206422/200226

Robert Finley

XRPX Acc No: N2002-157213

Obtaining secure receipts for sales or taxes by agent segmentation of seller sales and use taxes and collected information

Patent Assignee: PITNEY BOWES INC (PITB)

Inventor: RYAN F W

Patent Family (2 patents, 93 countries)

Patent Application

Number	Kind	Date	Number	Kind	Date	Update
WO 2002013106	A1	20020214	WO 2001US24814	A	20010808	200226 B
AU 200183176	A	20020218	AU 200183176	A	20010808	200244 E

Priority Applications (no., kind, date): US 2000634040 A 20000808

Patent Details

Number	Kind	Lan	Pg	Dwg	Filing Notes
WO 2002013106	A1	EN	19	3	

National Designated States,Original: AE AG AL AM AT AU AZ BA BB BG BR BY
BZ CA CH CN CO CR CU CZ DE DK DM DZ EC EE ES FI GB GD GE GH GM HR HU ID
IL IN IS JP KE KG KP KR KZ LC LK LR LS LT LU LV MA MD MG MK MN MW MX MZ
NO NZ PL PT RO RU SD SE SG SI SK SL TJ TM TR TT TZ UA UG UZ VN YU ZA ZW

Regional Designated States,Original: AT BE CH CY DE DK EA ES FI FR GB GH
GM GR IE IT KE LS LU MC MW MZ NL OA PT SD SE SL SZ TR TZ UG ZW

AU 200183176 A EN Based on OPI patent WO 2002013106

...NOVELTY - Method consists in collecting remote sales information, calculating the correct taxing jurisdictions sales or use tax, the sellers collecting the tax, an agent then collecting it, and segmenting the taxes and...

Class Codes

International Classification (Main): G06F-017/60

8/3,K/14 (Item 6 from file: 350)

DIALOG(R)File 350:Derwent WPIX

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0010356722 - Drawing available

WPI ACC NO: 2000-672358/200065

Related WPI Acc No: 1997-012275; 1999-180308; 2006-075530

XRPX Acc No: N2000-498482

Point of sale tax reporting and automatic collection system with tax register

Patent Assignee: FRANCISCO P A (FRAN-I); PETSCHAUER F J (PETS-I)

Inventor: FRANCISCO P A; PETSCHAUER F J

Patent Family (2 patents, 19 countries)

Patent Application

Number	Kind	Date	Number	Kind	Date	Update
WO 2000030001	A1	20000525	WO 1999US2666	A	19990208	200065 B
EP 1131751	A1	20010912	EP 1999904605	A	19990208	200155 E
			WO 1999US2666	A	19990208	

Priority Applications (no., kind, date): US 1998195105 A 19981118

Patent Details

Number	Kind	Lan	Pg	Dwg	Filing Notes
WO 2000030001	A1	EN	40	6	

Regional Designated States,Original: AT BE CH CY DE DK ES FI FR GB GR IE
IT LU MC NL PT SE

EP 1131751 A1 EN PCT Application WO 1999US2666

Based on OPI patent WO 2000030001

Regional Designated States,Original: AT BE CH CY DE DK ES FI FR GB GR IE
IT LI LU MC NL PT SE

Robert Finley

Class Codes

International Classification (Main): G06F-017/60

Original Publication Data by Authority

Original Abstracts:

...automatic tax collection system including a tax register (205) at a retailer location processes and calculates the amount of sales or use tax due to the Government by a consumer on purchases made via the Internet , by mail, or any retail location (213). During the time of the transaction when payment is made by credit card, debit card, or any...

...A point of sale tax reporting and automatic tax collection system including a tax register (205) at a retailer location processes and calculates the amount of sales or use tax due to the Government by a consumer on purchases made via the Internet , by mail, or any retail location (213). During the time of the transaction when payment is made by credit card, debit card, or any other form of electronic payment...